



August 2, 2022

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**ENGROSSED**  
**SENATE BILL No. 2(ss)**

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DIGEST OF SB 2(ss) (Updated August 2, 2022 1:29 pm - DI 125)

**Citations Affected:** IC 4-10; IC 6-2.5; IC 6-3; IC 9-14.1; IC 12-7; IC 12-8; IC 12-15; IC 16-46; noncode.

**Synopsis:** Fiscal matters. Provides for an additional automatic taxpayer refund for the 2021 taxable year in the amount of \$225 to taxpayers who are eligible for an automatic taxpayer refund under current law. Allows an Indiana resident who is not eligible for an additional automatic taxpayer refund because the individual was not required to file a tax return to file an affidavit with the department of  
(Continued next page)

**Effective:** Upon passage; January 1, 2022 (retroactive).

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**Holdman, Garten, Glick, Boehnlein,**  
**Charbonneau, Kruse, Melton, Rogers**  
(HOUSE SPONSOR — BROWN T)

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July 25, 2022, read first time and referred to Committee on Appropriations.  
July 27, 2022, reported favorably — Do Pass.  
July 28, 2022, read second time, amended, ordered engrossed.  
July 29, 2022, engrossed. Read third time, passed. Yeas 46, nays 1.

HOUSE ACTION

August 1, 2022, read first time and referred to Committee on Ways and Means.  
August 2, 2022, amended, reported — Do Pass.

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ES 2(ss)—LS 6027/DI 120



## Digest Continued

state revenue (department) to claim an automatic taxpayer refund in the same amount of \$225. Requires the department to verify each affidavit submitted as to its accuracy. Provides a sales tax exemption for children's diapers. Increases the exemption amount subtracted from an individual's adjusted gross income for a dependent child. Allows an individual to claim an increased exemption amount for a dependent child in the first year in which the exemption amount may be claimed for the child. Adds an additional exemption for an adopted child. Increases the amount of the adjusted gross income tax credit to which an individual who is eligible to claim the federal adoption tax credit is entitled. After October 1, 2022, requires each license branch to post a notice concerning adoption, foster care, and pregnancy. Provides that the postpartum period determined by the office of the secretary of family and social services during which Medicaid coverage is available to a woman must not be less than 12 months beginning on the last day of the pregnancy. Before December 1, 2022, requires the office of Medicaid policy and planning (office) to research and compile Medicaid reimbursement rates, by Medicaid provider type, in states bordering Indiana for certain prenatal, pregnancy, postnatal, and pediatric wellness services. Requires the office to prepare a report of the office's findings and submit the report to the general assembly before December 31, 2022. Adds: (1) donated breast milk; (2) noninvasive prenatal and routine carrier screening for all pregnant women at any time during pregnancy; and (3) costs of labor and delivery; to the list of supplies and services provided by Medicaid and the healthy Indiana plan. Establishes the doula reimbursement advisory board. Requires the office of the secretary of the family and social services administration to: (1) seek any necessary approval from the United States Department of Health and Human Services; and (2) adopt any written policies, procedures, or regulations determined necessary; to provide reimbursement for long-acting reversible contraception. Allows a local health department, health care provider, or other human services provider to request a grant from the safety PIN (protecting Indiana's newborns) grant fund to be used to assist individuals seeking contraceptives. Authorizes a local health department, a health care provider, or a human services provider to seek grants to provide instruction on the use of fertility awareness-based family planning methods. Prohibits the state department of health from awarding grants for the distribution of contraceptives through school run programs or to a minor without the consent of the minor's parent or guardian. Appropriates money for various purposes related to children and families.



August 2, 2022

Special Session of the 122nd General Assembly (2022)(ss)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 2(ss)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 4-10-22-4.5 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
3 **UPON PASSAGE]: Sec. 4.5. (a) If a taxpayer is eligible for an**  
4 **automatic taxpayer refund under section 4 of this chapter as a**  
5 **result of a determination under section 1 of this chapter made**  
6 **during calendar year 2021, the taxpayer is eligible for an**  
7 **additional automatic taxpayer refund equal to two hundred**  
8 **twenty-five dollars (\$225) to be paid in calendar year 2022.**  
9 **(b) An Indiana resident who is not eligible for an additional**  
10 **automatic taxpayer refund under subsection (a) may, before**  
11 **October 1, 2022, file an affidavit with the department of state**  
12 **revenue stating that:**  
13 **(1) the individual was a resident of Indiana for more than one**  
14 **hundred eighty-three (183) days in tax year 2020;**  
15 **(2) the individual was not claimed as a dependent of any other**  
16 **taxpayer for tax year 2020; and**  
17 **(3) the individual did not file a tax return for tax year 2020**

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1           because the individual was not required to do so under  
 2           Indiana law.  
 3           **The department shall prescribe the form of the affidavit and shall**  
 4           **make the form available to the public on the department's Internet**  
 5           **web site. The department shall verify each affidavit submitted**  
 6           **under this subsection as to its accuracy. The department may**  
 7           **request all information the department deems necessary to verify**  
 8           **the statements made in an affidavit and to provide an automatic**  
 9           **taxpayer refund to the individual. If an individual's affidavit is**  
 10           **verified by the department under this subsection, the individual is**  
 11           **eligible for an automatic taxpayer refund equal to two hundred**  
 12           **twenty-five dollars (\$225).**

13           **(c) The department of state revenue may issue the automatic**  
 14           **taxpayer refund for taxable year 2021 and the additional automatic**  
 15           **taxpayer refund under subsection (a) as one (1) combined payment**  
 16           **or separate payments. However, the department shall issue one (1)**  
 17           **combined payment to the extent allowable and practicable for**  
 18           **refunds issued after August 1, 2022.**

19           **(d) This section expires June 30, 2023.**  
 20           SECTION 2. IC 6-2.5-1-12.5 IS ADDED TO THE INDIANA  
 21           CODE AS A NEW SECTION TO READ AS FOLLOWS  
 22           [EFFECTIVE UPON PASSAGE]: **Sec. 12.5. "Children's diapers"**  
 23           **means disposable or reusable diapers marketed to be worn by**  
 24           **children.**

25           SECTION 3. IC 6-2.5-1-15.7 IS ADDED TO THE INDIANA  
 26           CODE AS A NEW SECTION TO READ AS FOLLOWS  
 27           [EFFECTIVE UPON PASSAGE]: **Sec. 15.7. "Diaper" means an**  
 28           **absorbent garment worn by humans who are incapable of, or have**  
 29           **difficulty, controlling their bladder or bowel movements.**

30           SECTION 4. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE  
 31           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 32           UPON PASSAGE]: **Sec. 57. Sales of children's diapers are exempt**  
 33           **from the state gross retail tax.**

34           SECTION 5. IC 6-3-1-3.5, AS AMENDED BY P.L.178-2022(ts),  
 35           SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36           JANUARY 1, 2022 (RETROACTIVE)]: **Sec. 3.5. When used in this**  
 37           **article, the term "adjusted gross income" shall mean the following:**

38           (a) In the case of all individuals, "adjusted gross income" (as  
 39           defined in Section 62 of the Internal Revenue Code), modified as  
 40           follows:

41           (1) Subtract income that is exempt from taxation under this article  
 42           by the Constitution and statutes of the United States.



- 1 (2) Except as provided in subsection (c), add an amount equal to  
 2 any deduction or deductions allowed or allowable pursuant to  
 3 Section 62 of the Internal Revenue Code for taxes based on or  
 4 measured by income and levied at the state level by any state of  
 5 the United States.
- 6 (3) Subtract one thousand dollars (\$1,000), or in the case of a  
 7 joint return filed by a husband and wife, subtract for each spouse  
 8 one thousand dollars (\$1,000).
- 9 (4) Subtract one thousand dollars (\$1,000) for:  
 10 (A) each of the exemptions provided by Section 151(c) of the  
 11 Internal Revenue Code (as effective January 1, 2017);  
 12 (B) each additional amount allowable under Section 63(f) of  
 13 the Internal Revenue Code; and  
 14 (C) the spouse of the taxpayer if a separate return is made by  
 15 the taxpayer and if the spouse, for the calendar year in which  
 16 the taxable year of the taxpayer begins, has no gross income  
 17 and is not the dependent of another taxpayer.
- 18 (5) Subtract **each of the following**:  
 19 (A) ~~one thousand five hundred dollars (\$1,500)~~ **One thousand**  
 20 **six hundred dollars (\$1,600)** for each of the exemptions  
 21 allowed under Section 151(c)(1)(B) of the Internal Revenue  
 22 Code (as effective January 1, 2004), **except that in the first**  
 23 **taxable year in which a particular exemption is allowed**  
 24 **under Section 151(c)(1)(B) of the Internal Revenue Code**  
 25 **(as effective January 1, 2004), subtract three thousand two**  
 26 **hundred dollars (\$3,200) for that exemption.**  
 27 (B) One thousand five hundred dollars (\$1,500) for each  
 28 exemption allowed under Section 151(c) of the Internal  
 29 Revenue Code (as effective January 1, 2017) for an individual:  
 30 (i) who is less than nineteen (19) years of age or is a  
 31 full-time student who is less than twenty-four (24) years of  
 32 age;  
 33 (ii) for whom the taxpayer is the legal guardian; and  
 34 (iii) for whom the taxpayer does not claim an exemption  
 35 under clause (A). ~~and~~  
 36 (C) Five hundred dollars (\$500) for each additional amount  
 37 allowable under Section 63(f)(1) of the Internal Revenue Code  
 38 if the federal adjusted gross income of the taxpayer, or the  
 39 taxpayer and the taxpayer's spouse in the case of a joint return,  
 40 is less than forty thousand dollars (\$40,000). In the case of a  
 41 married individual filing a separate return, the qualifying  
 42 income amount in this clause is equal to twenty thousand



1           dollars (\$20,000).

2           **(D) Three thousand dollars (\$3,000) for each exemption**  
 3           **allowed under Section 151(c) of the Internal Revenue Code**  
 4           **(as effective January 1, 2017) for an individual who is:**

5                 **(i) an adopted child of the taxpayer; and**

6                 **(ii) less than nineteen (19) years of age or is a full-time**  
 7                 **student who is less than twenty-four (24) years of age.**

8           **This amount is in addition to any amount subtracted under**  
 9           **clause (A) or (B).**

10           This amount is in addition to the amount subtracted under  
 11           subdivision (4).

12           (6) Subtract any amounts included in federal adjusted gross  
 13           income under Section 111 of the Internal Revenue Code as a  
 14           recovery of items previously deducted as an itemized deduction  
 15           from adjusted gross income.

16           (7) Subtract any amounts included in federal adjusted gross  
 17           income under the Internal Revenue Code which amounts were  
 18           received by the individual as supplemental railroad retirement  
 19           annuities under 45 U.S.C. 231 and which are not deductible under  
 20           subdivision (1).

21           (8) Subtract an amount equal to the amount of federal Social  
 22           Security and Railroad Retirement benefits included in a taxpayer's  
 23           federal gross income by Section 86 of the Internal Revenue Code.

24           (9) In the case of a nonresident taxpayer or a resident taxpayer  
 25           residing in Indiana for a period of less than the taxpayer's entire  
 26           taxable year, the total amount of the deductions allowed pursuant  
 27           to subdivisions (3), (4), and (5) shall be reduced to an amount  
 28           which bears the same ratio to the total as the taxpayer's income  
 29           taxable in Indiana bears to the taxpayer's total income.

30           (10) In the case of an individual who is a recipient of assistance  
 31           under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,  
 32           subtract an amount equal to that portion of the individual's  
 33           adjusted gross income with respect to which the individual is not  
 34           allowed under federal law to retain an amount to pay state and  
 35           local income taxes.

36           (11) In the case of an eligible individual, subtract the amount of  
 37           a Holocaust victim's settlement payment included in the  
 38           individual's federal adjusted gross income.

39           (12) Subtract an amount equal to the portion of any premiums  
 40           paid during the taxable year by the taxpayer for a qualified long  
 41           term care policy (as defined in IC 12-15-39.6-5) for the taxpayer  
 42           or the taxpayer's spouse if the taxpayer and the taxpayer's spouse



- 1 file a joint income tax return or the taxpayer is otherwise entitled  
2 to a deduction under this subdivision for the taxpayer's spouse, or  
3 both.
- 4 (13) Subtract an amount equal to the lesser of:  
5 (A) two thousand five hundred dollars (\$2,500), or one  
6 thousand two hundred fifty dollars (\$1,250) in the case of a  
7 married individual filing a separate return; or  
8 (B) the amount of property taxes that are paid during the  
9 taxable year in Indiana by the individual on the individual's  
10 principal place of residence.
- 11 (14) Subtract an amount equal to the amount of a September 11  
12 terrorist attack settlement payment included in the individual's  
13 federal adjusted gross income.
- 14 (15) Add or subtract the amount necessary to make the adjusted  
15 gross income of any taxpayer that owns property for which bonus  
16 depreciation was allowed in the current taxable year or in an  
17 earlier taxable year equal to the amount of adjusted gross income  
18 that would have been computed had an election not been made  
19 under Section 168(k) of the Internal Revenue Code to apply bonus  
20 depreciation to the property in the year that it was placed in  
21 service.
- 22 (16) Add an amount equal to any deduction allowed under  
23 Section 172 of the Internal Revenue Code (concerning net  
24 operating losses).
- 25 (17) Add or subtract the amount necessary to make the adjusted  
26 gross income of any taxpayer that placed Section 179 property (as  
27 defined in Section 179 of the Internal Revenue Code) in service  
28 in the current taxable year or in an earlier taxable year equal to  
29 the amount of adjusted gross income that would have been  
30 computed had an election for federal income tax purposes not  
31 been made for the year in which the property was placed in  
32 service to take deductions under Section 179 of the Internal  
33 Revenue Code in a total amount exceeding the sum of:  
34 (A) twenty-five thousand dollars (\$25,000) to the extent  
35 deductions under Section 179 of the Internal Revenue Code  
36 were not elected as provided in clause (B); and  
37 (B) for taxable years beginning after December 31, 2017, the  
38 deductions elected under Section 179 of the Internal Revenue  
39 Code on property acquired in an exchange if:  
40 (i) the exchange would have been eligible for  
41 nonrecognition of gain or loss under Section 1031 of the  
42 Internal Revenue Code in effect on January 1, 2017;



- 1 (ii) the exchange is not eligible for nonrecognition of gain or  
2 loss under Section 1031 of the Internal Revenue Code; and  
3 (iii) the taxpayer made an election to take deductions under  
4 Section 179 of the Internal Revenue Code with regard to the  
5 acquired property in the year that the property was placed  
6 into service.
- 7 The amount of deductions allowable for an item of property  
8 under this clause may not exceed the amount of adjusted gross  
9 income realized on the property that would have been deferred  
10 under the Internal Revenue Code in effect on January 1, 2017.
- 11 (18) Subtract an amount equal to the amount of the taxpayer's  
12 qualified military income that was not excluded from the  
13 taxpayer's gross income for federal income tax purposes under  
14 Section 112 of the Internal Revenue Code.
- 15 (19) Subtract income that is:
- 16 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
17 derived from patents); and  
18 (B) included in the individual's federal adjusted gross income  
19 under the Internal Revenue Code.
- 20 (20) Add an amount equal to any income not included in gross  
21 income as a result of the deferral of income arising from business  
22 indebtedness discharged in connection with the reacquisition after  
23 December 31, 2008, and before January 1, 2011, of an applicable  
24 debt instrument, as provided in Section 108(i) of the Internal  
25 Revenue Code. Subtract the amount necessary from the adjusted  
26 gross income of any taxpayer that added an amount to adjusted  
27 gross income in a previous year to offset the amount included in  
28 federal gross income as a result of the deferral of income arising  
29 from business indebtedness discharged in connection with the  
30 reacquisition after December 31, 2008, and before January 1,  
31 2011, of an applicable debt instrument, as provided in Section  
32 108(i) of the Internal Revenue Code.
- 33 (21) Add the amount excluded from federal gross income under  
34 Section 103 of the Internal Revenue Code for interest received on  
35 an obligation of a state other than Indiana, or a political  
36 subdivision of such a state, that is acquired by the taxpayer after  
37 December 31, 2011.
- 38 (22) Subtract an amount as described in Section 1341(a)(2) of the  
39 Internal Revenue Code to the extent, if any, that the amount was  
40 previously included in the taxpayer's adjusted gross income for a  
41 prior taxable year.
- 42 (23) For taxable years beginning after December 25, 2016, add an





- 1 amount equal to the deduction for deferred foreign income that  
2 was claimed by the taxpayer for the taxable year under Section  
3 965(c) of the Internal Revenue Code.
- 4 (24) Subtract any interest expense paid or accrued in the current  
5 taxable year but not deducted as a result of the limitation imposed  
6 under Section 163(j)(1) of the Internal Revenue Code. Add any  
7 interest expense paid or accrued in a previous taxable year but  
8 allowed as a deduction under Section 163 of the Internal Revenue  
9 Code in the current taxable year. For purposes of this subdivision,  
10 an interest expense is considered paid or accrued only in the first  
11 taxable year the deduction would have been allowable under  
12 Section 163 of the Internal Revenue Code if the limitation under  
13 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 14 (25) Subtract the amount that would have been excluded from  
15 gross income but for the enactment of Section 118(b)(2) of the  
16 Internal Revenue Code for taxable years ending after December  
17 22, 2017.
- 18 (26) For taxable years beginning after December 31, 2019, and  
19 before January 1, 2021, add an amount of the deduction claimed  
20 under Section 62(a)(22) of the Internal Revenue Code.
- 21 (27) For taxable years beginning after December 31, 2019, for  
22 payments made by an employer under an education assistance  
23 program after March 27, 2020:
- 24 (A) add the amount of payments by an employer that are  
25 excluded from the taxpayer's federal gross income under  
26 Section 127(c)(1)(B) of the Internal Revenue Code; and  
27 (B) deduct the interest allowable under Section 221 of the  
28 Internal Revenue Code, if the disallowance under Section  
29 221(e)(1) of the Internal Revenue Code did not apply to the  
30 payments described in clause (A). For purposes of applying  
31 Section 221(b) of the Internal Revenue Code to the amount  
32 allowable under this clause, the amount under clause (A) shall  
33 not be added to adjusted gross income.
- 34 (28) Add an amount equal to the remainder of:
- 35 (A) the amount allowable as a deduction under Section 274(n)  
36 of the Internal Revenue Code; minus  
37 (B) the amount otherwise allowable as a deduction under  
38 Section 274(n) of the Internal Revenue Code, if Section  
39 274(n)(2)(D) of the Internal Revenue Code was not in effect  
40 for amounts paid or incurred after December 31, 2020.
- 41 (29) For taxable years beginning after December 31, 2017, and  
42 before January 1, 2021, add an amount equal to the excess



- 1 business loss of the taxpayer as defined in Section 461(l)(3) of the  
 2 Internal Revenue Code. In addition:
- 3 (A) If a taxpayer has an excess business loss under this  
 4 subdivision and also has modifications under subdivisions (15)  
 5 and (17) for property placed in service during the taxable year,  
 6 the taxpayer shall treat a portion of the taxable year  
 7 modifications for that property as occurring in the taxable year  
 8 the property is placed in service and a portion of the  
 9 modifications as occurring in the immediately following  
 10 taxable year.
- 11 (B) The portion of the modifications under subdivisions (15)  
 12 and (17) for property placed in service during the taxable year  
 13 treated as occurring in the taxable year in which the property  
 14 is placed in service equals:
- 15 (i) the modification for the property otherwise determined  
 16 under this section; minus
- 17 (ii) the excess business loss disallowed under this  
 18 subdivision;
- 19 but not less than zero (0).
- 20 (C) The portion of the modifications under subdivisions (15)  
 21 and (17) for property placed in service during the taxable year  
 22 treated as occurring in the taxable year immediately following  
 23 the taxable year in which the property is placed in service  
 24 equals the modification for the property otherwise determined  
 25 under this section minus the amount in clause (B).
- 26 (D) Any reallocation of modifications between taxable years  
 27 under clauses (B) and (C) shall be first allocated to the  
 28 modification under subdivision (15), then to the modification  
 29 under subdivision (17).
- 30 (30) Add an amount equal to the amount excluded from federal  
 31 gross income under Section 108(f)(5) of the Internal Revenue  
 32 Code. For purposes of this subdivision:
- 33 (A) if an amount excluded under Section 108(f)(5) of the  
 34 Internal Revenue Code would be excludible under Section  
 35 108(a)(1)(B) of the Internal Revenue Code, the exclusion  
 36 under Section 108(a)(1)(B) of the Internal Revenue Code shall  
 37 take precedence; and
- 38 (B) if an amount would have been excludible under Section  
 39 108(f)(5) of the Internal Revenue Code as in effect on January  
 40 1, 2020, the amount is not required to be added back under this  
 41 subdivision.
- 42 (31) For taxable years ending after March 12, 2020, subtract an



1 amount equal to the deduction disallowed pursuant to:

2 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
 3 as modified by Sections 206 and 207 of the Taxpayer Certainty  
 4 and Disaster Relief Tax Act (Division EE of Public Law  
 5 116-260); and

6 (B) Section 3134(e) of the Internal Revenue Code.

7 (32) Subtract the amount of an annual grant amount distributed to  
 8 a taxpayer's Indiana education scholarship account under  
 9 IC 20-51.4-4-2 that is used for a qualified expense (as defined in  
 10 IC 20-51.4-2-9) or to an Indiana enrichment scholarship account  
 11 under IC 20-52 that is used for qualified expenses (as defined in  
 12 IC 20-52-2-6), to the extent the distribution used for the qualified  
 13 expense is included in the taxpayer's federal adjusted gross  
 14 income under the Internal Revenue Code.

15 (33) For taxable years beginning after December 31, 2019, and  
 16 before January 1, 2021, add an amount equal to the amount of  
 17 unemployment compensation excluded from federal gross income  
 18 under Section 85(c) of the Internal Revenue Code.

19 (34) For taxable years beginning after December 31, 2022,  
 20 subtract an amount equal to the deduction disallowed under  
 21 Section 280C(h) of the Internal Revenue Code.

22 (35) Subtract any other amounts the taxpayer is entitled to deduct  
 23 under IC 6-3-2.

24 (b) In the case of corporations, the same as "taxable income" (as  
 25 defined in Section 63 of the Internal Revenue Code) adjusted as  
 26 follows:

27 (1) Subtract income that is exempt from taxation under this article  
 28 by the Constitution and statutes of the United States.

29 (2) Add an amount equal to any deduction or deductions allowed  
 30 or allowable pursuant to Section 170 of the Internal Revenue  
 31 Code (concerning charitable contributions).

32 (3) Except as provided in subsection (c), add an amount equal to  
 33 any deduction or deductions allowed or allowable pursuant to  
 34 Section 63 of the Internal Revenue Code for taxes based on or  
 35 measured by income and levied at the state level by any state of  
 36 the United States.

37 (4) Subtract an amount equal to the amount included in the  
 38 corporation's taxable income under Section 78 of the Internal  
 39 Revenue Code (concerning foreign tax credits).

40 (5) Add or subtract the amount necessary to make the adjusted  
 41 gross income of any taxpayer that owns property for which bonus  
 42 depreciation was allowed in the current taxable year or in an



1 earlier taxable year equal to the amount of adjusted gross income  
 2 that would have been computed had an election not been made  
 3 under Section 168(k) of the Internal Revenue Code to apply bonus  
 4 depreciation to the property in the year that it was placed in  
 5 service.

6 (6) Add an amount equal to any deduction allowed under Section  
 7 172 of the Internal Revenue Code (concerning net operating  
 8 losses).

9 (7) Add or subtract the amount necessary to make the adjusted  
 10 gross income of any taxpayer that placed Section 179 property (as  
 11 defined in Section 179 of the Internal Revenue Code) in service  
 12 in the current taxable year or in an earlier taxable year equal to  
 13 the amount of adjusted gross income that would have been  
 14 computed had an election for federal income tax purposes not  
 15 been made for the year in which the property was placed in  
 16 service to take deductions under Section 179 of the Internal  
 17 Revenue Code in a total amount exceeding the sum of:

18 (A) twenty-five thousand dollars (\$25,000) to the extent  
 19 deductions under Section 179 of the Internal Revenue Code  
 20 were not elected as provided in clause (B); and

21 (B) for taxable years beginning after December 31, 2017, the  
 22 deductions elected under Section 179 of the Internal Revenue  
 23 Code on property acquired in an exchange if:

24 (i) the exchange would have been eligible for  
 25 nonrecognition of gain or loss under Section 1031 of the  
 26 Internal Revenue Code in effect on January 1, 2017;

27 (ii) the exchange is not eligible for nonrecognition of gain or  
 28 loss under Section 1031 of the Internal Revenue Code; and

29 (iii) the taxpayer made an election to take deductions under  
 30 Section 179 of the Internal Revenue Code with regard to the  
 31 acquired property in the year that the property was placed  
 32 into service.

33 The amount of deductions allowable for an item of property  
 34 under this clause may not exceed the amount of adjusted gross  
 35 income realized on the property that would have been deferred  
 36 under the Internal Revenue Code in effect on January 1, 2017.

37 (8) Add to the extent required by IC 6-3-2-20:

38 (A) the amount of intangible expenses (as defined in  
 39 IC 6-3-2-20) for the taxable year that reduced the corporation's  
 40 taxable income (as defined in Section 63 of the Internal  
 41 Revenue Code) for federal income tax purposes; and

42 (B) any directly related interest expenses (as defined in



- 1 IC 6-3-2-20) that reduced the corporation's adjusted gross  
2 income (determined without regard to this subdivision). For  
3 purposes of this clause, any directly related interest expense  
4 that constitutes business interest within the meaning of Section  
5 163(j) of the Internal Revenue Code shall be considered to  
6 have reduced the taxpayer's federal taxable income only in the  
7 first taxable year in which the deduction otherwise would have  
8 been allowable under Section 163 of the Internal Revenue  
9 Code if the limitation under Section 163(j)(1) of the Internal  
10 Revenue Code did not exist.
- 11 (9) Add an amount equal to any deduction for dividends paid (as  
12 defined in Section 561 of the Internal Revenue Code) to  
13 shareholders of a captive real estate investment trust (as defined  
14 in section 34.5 of this chapter).
- 15 (10) Subtract income that is:
- 16 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
17 derived from patents); and
- 18 (B) included in the corporation's taxable income under the  
19 Internal Revenue Code.
- 20 (11) Add an amount equal to any income not included in gross  
21 income as a result of the deferral of income arising from business  
22 indebtedness discharged in connection with the reacquisition after  
23 December 31, 2008, and before January 1, 2011, of an applicable  
24 debt instrument, as provided in Section 108(i) of the Internal  
25 Revenue Code. Subtract from the adjusted gross income of any  
26 taxpayer that added an amount to adjusted gross income in a  
27 previous year the amount necessary to offset the amount included  
28 in federal gross income as a result of the deferral of income  
29 arising from business indebtedness discharged in connection with  
30 the reacquisition after December 31, 2008, and before January 1,  
31 2011, of an applicable debt instrument, as provided in Section  
32 108(i) of the Internal Revenue Code.
- 33 (12) Add the amount excluded from federal gross income under  
34 Section 103 of the Internal Revenue Code for interest received on  
35 an obligation of a state other than Indiana, or a political  
36 subdivision of such a state, that is acquired by the taxpayer after  
37 December 31, 2011.
- 38 (13) For taxable years beginning after December 25, 2016:
- 39 (A) for a corporation other than a real estate investment trust,  
40 add:
- 41 (i) an amount equal to the amount reported by the taxpayer  
42 on IRC 965 Transition Tax Statement, line 1; or



- 1 (ii) if the taxpayer deducted an amount under Section 965(c)  
 2 of the Internal Revenue Code in determining the taxpayer's  
 3 taxable income for purposes of the federal income tax, the  
 4 amount deducted under Section 965(c) of the Internal  
 5 Revenue Code; and  
 6 (B) for a real estate investment trust, add an amount equal to  
 7 the deduction for deferred foreign income that was claimed by  
 8 the taxpayer for the taxable year under Section 965(c) of the  
 9 Internal Revenue Code, but only to the extent that the taxpayer  
 10 included income pursuant to Section 965 of the Internal  
 11 Revenue Code in its taxable income for federal income tax  
 12 purposes or is required to add back dividends paid under  
 13 subdivision (9).
- 14 (14) Add an amount equal to the deduction that was claimed by  
 15 the taxpayer for the taxable year under Section 250(a)(1)(B) of the  
 16 Internal Revenue Code (attributable to global intangible  
 17 low-taxed income). The taxpayer shall separately specify the  
 18 amount of the reduction under Section 250(a)(1)(B)(i) of the  
 19 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the  
 20 Internal Revenue Code.
- 21 (15) Subtract any interest expense paid or accrued in the current  
 22 taxable year but not deducted as a result of the limitation imposed  
 23 under Section 163(j)(1) of the Internal Revenue Code. Add any  
 24 interest expense paid or accrued in a previous taxable year but  
 25 allowed as a deduction under Section 163 of the Internal Revenue  
 26 Code in the current taxable year. For purposes of this subdivision,  
 27 an interest expense is considered paid or accrued only in the first  
 28 taxable year the deduction would have been allowable under  
 29 Section 163 of the Internal Revenue Code if the limitation under  
 30 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 31 (16) Subtract the amount that would have been excluded from  
 32 gross income but for the enactment of Section 118(b)(2) of the  
 33 Internal Revenue Code for taxable years ending after December  
 34 22, 2017.
- 35 (17) Add an amount equal to the remainder of:  
 36 (A) the amount allowable as a deduction under Section 274(n)  
 37 of the Internal Revenue Code; minus  
 38 (B) the amount otherwise allowable as a deduction under  
 39 Section 274(n) of the Internal Revenue Code, if Section  
 40 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 41 for amounts paid or incurred after December 31, 2020.
- 42 (18) For taxable years ending after March 12, 2020, subtract an



- 1 amount equal to the deduction disallowed pursuant to:
- 2 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
- 3 as modified by Sections 206 and 207 of the Taxpayer Certainty
- 4 and Disaster Relief Tax Act (Division EE of Public Law
- 5 116-260); and
- 6 (B) Section 3134(e) of the Internal Revenue Code.
- 7 (19) For taxable years beginning after December 31, 2022,
- 8 subtract an amount equal to the deduction disallowed under
- 9 Section 280C(h) of the Internal Revenue Code.
- 10 (20) Add or subtract any other amounts the taxpayer is:
- 11 (A) required to add or subtract; or
- 12 (B) entitled to deduct;
- 13 under IC 6-3-2.
- 14 (c) The following apply to taxable years beginning after December
- 15 31, 2018, for purposes of the add back of any deduction allowed on the
- 16 taxpayer's federal income tax return for wagering taxes, as provided in
- 17 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if
- 18 the taxpayer is a corporation:
- 19 (1) For taxable years beginning after December 31, 2018, and
- 20 before January 1, 2020, a taxpayer is required to add back under
- 21 this section eighty-seven and five-tenths percent (87.5%) of any
- 22 deduction allowed on the taxpayer's federal income tax return for
- 23 wagering taxes.
- 24 (2) For taxable years beginning after December 31, 2019, and
- 25 before January 1, 2021, a taxpayer is required to add back under
- 26 this section seventy-five percent (75%) of any deduction allowed
- 27 on the taxpayer's federal income tax return for wagering taxes.
- 28 (3) For taxable years beginning after December 31, 2020, and
- 29 before January 1, 2022, a taxpayer is required to add back under
- 30 this section sixty-two and five-tenths percent (62.5%) of any
- 31 deduction allowed on the taxpayer's federal income tax return for
- 32 wagering taxes.
- 33 (4) For taxable years beginning after December 31, 2021, and
- 34 before January 1, 2023, a taxpayer is required to add back under
- 35 this section fifty percent (50%) of any deduction allowed on the
- 36 taxpayer's federal income tax return for wagering taxes.
- 37 (5) For taxable years beginning after December 31, 2022, and
- 38 before January 1, 2024, a taxpayer is required to add back under
- 39 this section thirty-seven and five-tenths percent (37.5%) of any
- 40 deduction allowed on the taxpayer's federal income tax return for
- 41 wagering taxes.
- 42 (6) For taxable years beginning after December 31, 2023, and



- 1 before January 1, 2025, a taxpayer is required to add back under  
 2 this section twenty-five percent (25%) of any deduction allowed  
 3 on the taxpayer's federal income tax return for wagering taxes.
- 4 (7) For taxable years beginning after December 31, 2024, and  
 5 before January 1, 2026, a taxpayer is required to add back under  
 6 this section twelve and five-tenths percent (12.5%) of any  
 7 deduction allowed on the taxpayer's federal income tax return for  
 8 wagering taxes.
- 9 (8) For taxable years beginning after December 31, 2025, a  
 10 taxpayer is not required to add back under this section any amount  
 11 of a deduction allowed on the taxpayer's federal income tax return  
 12 for wagering taxes.
- 13 (d) In the case of life insurance companies (as defined in Section  
 14 816(a) of the Internal Revenue Code) that are organized under Indiana  
 15 law, the same as "life insurance company taxable income" (as defined  
 16 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 17 (1) Subtract income that is exempt from taxation under this article  
 18 by the Constitution and statutes of the United States.
- 19 (2) Add an amount equal to any deduction allowed or allowable  
 20 under Section 170 of the Internal Revenue Code (concerning  
 21 charitable contributions).
- 22 (3) Add an amount equal to a deduction allowed or allowable  
 23 under Section 805 or Section 832(c) of the Internal Revenue Code  
 24 for taxes based on or measured by income and levied at the state  
 25 level by any state.
- 26 (4) Subtract an amount equal to the amount included in the  
 27 company's taxable income under Section 78 of the Internal  
 28 Revenue Code (concerning foreign tax credits).
- 29 (5) Add or subtract the amount necessary to make the adjusted  
 30 gross income of any taxpayer that owns property for which bonus  
 31 depreciation was allowed in the current taxable year or in an  
 32 earlier taxable year equal to the amount of adjusted gross income  
 33 that would have been computed had an election not been made  
 34 under Section 168(k) of the Internal Revenue Code to apply bonus  
 35 depreciation to the property in the year that it was placed in  
 36 service.
- 37 (6) Add an amount equal to any deduction allowed under Section  
 38 172 of the Internal Revenue Code (concerning net operating  
 39 losses).
- 40 (7) Add or subtract the amount necessary to make the adjusted  
 41 gross income of any taxpayer that placed Section 179 property (as  
 42 defined in Section 179 of the Internal Revenue Code) in service





1 in the current taxable year or in an earlier taxable year equal to  
 2 the amount of adjusted gross income that would have been  
 3 computed had an election for federal income tax purposes not  
 4 been made for the year in which the property was placed in  
 5 service to take deductions under Section 179 of the Internal  
 6 Revenue Code in a total amount exceeding the sum of:

7 (A) twenty-five thousand dollars (\$25,000) to the extent  
 8 deductions under Section 179 of the Internal Revenue Code  
 9 were not elected as provided in clause (B); and

10 (B) for taxable years beginning after December 31, 2017, the  
 11 deductions elected under Section 179 of the Internal Revenue  
 12 Code on property acquired in an exchange if:

13 (i) the exchange would have been eligible for  
 14 nonrecognition of gain or loss under Section 1031 of the  
 15 Internal Revenue Code in effect on January 1, 2017;

16 (ii) the exchange is not eligible for nonrecognition of gain or  
 17 loss under Section 1031 of the Internal Revenue Code; and

18 (iii) the taxpayer made an election to take deductions under  
 19 Section 179 of the Internal Revenue Code with regard to the  
 20 acquired property in the year that the property was placed  
 21 into service.

22 The amount of deductions allowable for an item of property  
 23 under this clause may not exceed the amount of adjusted gross  
 24 income realized on the property that would have been deferred  
 25 under the Internal Revenue Code in effect on January 1, 2017.

26 (8) Subtract income that is:

27 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 28 derived from patents); and

29 (B) included in the insurance company's taxable income under  
 30 the Internal Revenue Code.

31 (9) Add an amount equal to any income not included in gross  
 32 income as a result of the deferral of income arising from business  
 33 indebtedness discharged in connection with the reacquisition after  
 34 December 31, 2008, and before January 1, 2011, of an applicable  
 35 debt instrument, as provided in Section 108(i) of the Internal  
 36 Revenue Code. Subtract from the adjusted gross income of any  
 37 taxpayer that added an amount to adjusted gross income in a  
 38 previous year the amount necessary to offset the amount included  
 39 in federal gross income as a result of the deferral of income  
 40 arising from business indebtedness discharged in connection with  
 41 the reacquisition after December 31, 2008, and before January 1,  
 42 2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
- 2 (10) Add an amount equal to any exempt insurance income under
- 3 Section 953(e) of the Internal Revenue Code that is active
- 4 financing income under Subpart F of Subtitle A, Chapter 1,
- 5 Subchapter N of the Internal Revenue Code.
- 6 (11) Add the amount excluded from federal gross income under
- 7 Section 103 of the Internal Revenue Code for interest received on
- 8 an obligation of a state other than Indiana, or a political
- 9 subdivision of such a state, that is acquired by the taxpayer after
- 10 December 31, 2011.
- 11 (12) For taxable years beginning after December 25, 2016, add:
- 12 (A) an amount equal to the amount reported by the taxpayer on
- 13 IRC 965 Transition Tax Statement, line 1; or
- 14 (B) if the taxpayer deducted an amount under Section 965(c)
- 15 of the Internal Revenue Code in determining the taxpayer's
- 16 taxable income for purposes of the federal income tax, the
- 17 amount deducted under Section 965(c) of the Internal Revenue
- 18 Code.
- 19 (13) Add an amount equal to the deduction that was claimed by
- 20 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 21 Internal Revenue Code (attributable to global intangible
- 22 low-taxed income). The taxpayer shall separately specify the
- 23 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 24 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 25 Internal Revenue Code.
- 26 (14) Subtract any interest expense paid or accrued in the current
- 27 taxable year but not deducted as a result of the limitation imposed
- 28 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 29 interest expense paid or accrued in a previous taxable year but
- 30 allowed as a deduction under Section 163 of the Internal Revenue
- 31 Code in the current taxable year. For purposes of this subdivision,
- 32 an interest expense is considered paid or accrued only in the first
- 33 taxable year the deduction would have been allowable under
- 34 Section 163 of the Internal Revenue Code if the limitation under
- 35 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 36 (15) Subtract the amount that would have been excluded from
- 37 gross income but for the enactment of Section 118(b)(2) of the
- 38 Internal Revenue Code for taxable years ending after December
- 39 22, 2017.
- 40 (16) Add an amount equal to the remainder of:
- 41 (A) the amount allowable as a deduction under Section 274(n)
- 42 of the Internal Revenue Code; minus



- 1 (B) the amount otherwise allowable as a deduction under  
 2 Section 274(n) of the Internal Revenue Code, if Section  
 3 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 4 for amounts paid or incurred after December 31, 2020.
- 5 (17) For taxable years ending after March 12, 2020, subtract an  
 6 amount equal to the deduction disallowed pursuant to:
- 7 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
 8 as modified by Sections 206 and 207 of the Taxpayer Certainty  
 9 and Disaster Relief Tax Act (Division EE of Public Law  
 10 116-260); and
- 11 (B) Section 3134(e) of the Internal Revenue Code.
- 12 (18) For taxable years beginning after December 31, 2022,  
 13 subtract an amount equal to the deduction disallowed under  
 14 Section 280C(h) of the Internal Revenue Code.
- 15 (19) Add or subtract any other amounts the taxpayer is:
- 16 (A) required to add or subtract; or  
 17 (B) entitled to deduct;  
 18 under IC 6-3-2.
- 19 (e) In the case of insurance companies subject to tax under Section  
 20 831 of the Internal Revenue Code and organized under Indiana law, the  
 21 same as "taxable income" (as defined in Section 832 of the Internal  
 22 Revenue Code), adjusted as follows:
- 23 (1) Subtract income that is exempt from taxation under this article  
 24 by the Constitution and statutes of the United States.
- 25 (2) Add an amount equal to any deduction allowed or allowable  
 26 under Section 170 of the Internal Revenue Code (concerning  
 27 charitable contributions).
- 28 (3) Add an amount equal to a deduction allowed or allowable  
 29 under Section 805 or Section 832(c) of the Internal Revenue Code  
 30 for taxes based on or measured by income and levied at the state  
 31 level by any state.
- 32 (4) Subtract an amount equal to the amount included in the  
 33 company's taxable income under Section 78 of the Internal  
 34 Revenue Code (concerning foreign tax credits).
- 35 (5) Add or subtract the amount necessary to make the adjusted  
 36 gross income of any taxpayer that owns property for which bonus  
 37 depreciation was allowed in the current taxable year or in an  
 38 earlier taxable year equal to the amount of adjusted gross income  
 39 that would have been computed had an election not been made  
 40 under Section 168(k) of the Internal Revenue Code to apply bonus  
 41 depreciation to the property in the year that it was placed in  
 42 service.



- 1 (6) Add an amount equal to any deduction allowed under Section  
 2 172 of the Internal Revenue Code (concerning net operating  
 3 losses).  
 4 (7) Add or subtract the amount necessary to make the adjusted  
 5 gross income of any taxpayer that placed Section 179 property (as  
 6 defined in Section 179 of the Internal Revenue Code) in service  
 7 in the current taxable year or in an earlier taxable year equal to  
 8 the amount of adjusted gross income that would have been  
 9 computed had an election for federal income tax purposes not  
 10 been made for the year in which the property was placed in  
 11 service to take deductions under Section 179 of the Internal  
 12 Revenue Code in a total amount exceeding the sum of:  
 13 (A) twenty-five thousand dollars (\$25,000) to the extent  
 14 deductions under Section 179 of the Internal Revenue Code  
 15 were not elected as provided in clause (B); and  
 16 (B) for taxable years beginning after December 31, 2017, the  
 17 deductions elected under Section 179 of the Internal Revenue  
 18 Code on property acquired in an exchange if:  
 19 (i) the exchange would have been eligible for  
 20 nonrecognition of gain or loss under Section 1031 of the  
 21 Internal Revenue Code in effect on January 1, 2017;  
 22 (ii) the exchange is not eligible for nonrecognition of gain or  
 23 loss under Section 1031 of the Internal Revenue Code; and  
 24 (iii) the taxpayer made an election to take deductions under  
 25 Section 179 of the Internal Revenue Code with regard to the  
 26 acquired property in the year that the property was placed  
 27 into service.  
 28 The amount of deductions allowable for an item of property  
 29 under this clause may not exceed the amount of adjusted gross  
 30 income realized on the property that would have been deferred  
 31 under the Internal Revenue Code in effect on January 1, 2017.  
 32 (8) Subtract income that is:  
 33 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 34 derived from patents); and  
 35 (B) included in the insurance company's taxable income under  
 36 the Internal Revenue Code.  
 37 (9) Add an amount equal to any income not included in gross  
 38 income as a result of the deferral of income arising from business  
 39 indebtedness discharged in connection with the reacquisition after  
 40 December 31, 2008, and before January 1, 2011, of an applicable  
 41 debt instrument, as provided in Section 108(i) of the Internal  
 42 Revenue Code. Subtract from the adjusted gross income of any



- 1 taxpayer that added an amount to adjusted gross income in a  
2 previous year the amount necessary to offset the amount included  
3 in federal gross income as a result of the deferral of income  
4 arising from business indebtedness discharged in connection with  
5 the reacquisition after December 31, 2008, and before January 1,  
6 2011, of an applicable debt instrument, as provided in Section  
7 108(i) of the Internal Revenue Code.
- 8 (10) Add an amount equal to any exempt insurance income under  
9 Section 953(e) of the Internal Revenue Code that is active  
10 financing income under Subpart F of Subtitle A, Chapter 1,  
11 Subchapter N of the Internal Revenue Code.
- 12 (11) Add the amount excluded from federal gross income under  
13 Section 103 of the Internal Revenue Code for interest received on  
14 an obligation of a state other than Indiana, or a political  
15 subdivision of such a state, that is acquired by the taxpayer after  
16 December 31, 2011.
- 17 (12) For taxable years beginning after December 25, 2016, add:  
18 (A) an amount equal to the amount reported by the taxpayer on  
19 IRC 965 Transition Tax Statement, line 1; or  
20 (B) if the taxpayer deducted an amount under Section 965(c)  
21 of the Internal Revenue Code in determining the taxpayer's  
22 taxable income for purposes of the federal income tax, the  
23 amount deducted under Section 965(c) of the Internal Revenue  
24 Code.
- 25 (13) Add an amount equal to the deduction that was claimed by  
26 the taxpayer for the taxable year under Section 250(a)(1)(B) of the  
27 Internal Revenue Code (attributable to global intangible  
28 low-taxed income). The taxpayer shall separately specify the  
29 amount of the reduction under Section 250(a)(1)(B)(i) of the  
30 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the  
31 Internal Revenue Code.
- 32 (14) Subtract any interest expense paid or accrued in the current  
33 taxable year but not deducted as a result of the limitation imposed  
34 under Section 163(j)(1) of the Internal Revenue Code. Add any  
35 interest expense paid or accrued in a previous taxable year but  
36 allowed as a deduction under Section 163 of the Internal Revenue  
37 Code in the current taxable year. For purposes of this subdivision,  
38 an interest expense is considered paid or accrued only in the first  
39 taxable year the deduction would have been allowable under  
40 Section 163 of the Internal Revenue Code if the limitation under  
41 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 42 (15) Subtract the amount that would have been excluded from



1 gross income but for the enactment of Section 118(b)(2) of the  
 2 Internal Revenue Code for taxable years ending after December  
 3 22, 2017.

4 (16) Add an amount equal to the remainder of:

5 (A) the amount allowable as a deduction under Section 274(n)  
 6 of the Internal Revenue Code; minus

7 (B) the amount otherwise allowable as a deduction under  
 8 Section 274(n) of the Internal Revenue Code, if Section  
 9 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 10 for amounts paid or incurred after December 31, 2020.

11 (17) For taxable years ending after March 12, 2020, subtract an  
 12 amount equal to the deduction disallowed pursuant to:

13 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
 14 as modified by Sections 206 and 207 of the Taxpayer Certainty  
 15 and Disaster Relief Tax Act (Division EE of Public Law  
 16 116-260); and

17 (B) Section 3134(e) of the Internal Revenue Code.

18 (18) For taxable years beginning after December 31, 2022,  
 19 subtract an amount equal to the deduction disallowed under  
 20 Section 280C(h) of the Internal Revenue Code.

21 (19) Add or subtract any other amounts the taxpayer is:

22 (A) required to add or subtract; or

23 (B) entitled to deduct;

24 under IC 6-3-2.

25 (f) In the case of trusts and estates, "taxable income" (as defined for  
 26 trusts and estates in Section 641(b) of the Internal Revenue Code)  
 27 adjusted as follows:

28 (1) Subtract income that is exempt from taxation under this article  
 29 by the Constitution and statutes of the United States.

30 (2) Subtract an amount equal to the amount of a September 11  
 31 terrorist attack settlement payment included in the federal  
 32 adjusted gross income of the estate of a victim of the September  
 33 11 terrorist attack or a trust to the extent the trust benefits a victim  
 34 of the September 11 terrorist attack.

35 (3) Add or subtract the amount necessary to make the adjusted  
 36 gross income of any taxpayer that owns property for which bonus  
 37 depreciation was allowed in the current taxable year or in an  
 38 earlier taxable year equal to the amount of adjusted gross income  
 39 that would have been computed had an election not been made  
 40 under Section 168(k) of the Internal Revenue Code to apply bonus  
 41 depreciation to the property in the year that it was placed in  
 42 service.



- 1 (4) Add an amount equal to any deduction allowed under Section  
 2 172 of the Internal Revenue Code (concerning net operating  
 3 losses).  
 4 (5) Add or subtract the amount necessary to make the adjusted  
 5 gross income of any taxpayer that placed Section 179 property (as  
 6 defined in Section 179 of the Internal Revenue Code) in service  
 7 in the current taxable year or in an earlier taxable year equal to  
 8 the amount of adjusted gross income that would have been  
 9 computed had an election for federal income tax purposes not  
 10 been made for the year in which the property was placed in  
 11 service to take deductions under Section 179 of the Internal  
 12 Revenue Code in a total amount exceeding the sum of:  
 13 (A) twenty-five thousand dollars (\$25,000) to the extent  
 14 deductions under Section 179 of the Internal Revenue Code  
 15 were not elected as provided in clause (B); and  
 16 (B) for taxable years beginning after December 31, 2017, the  
 17 deductions elected under Section 179 of the Internal Revenue  
 18 Code on property acquired in an exchange if:  
 19 (i) the exchange would have been eligible for  
 20 nonrecognition of gain or loss under Section 1031 of the  
 21 Internal Revenue Code in effect on January 1, 2017;  
 22 (ii) the exchange is not eligible for nonrecognition of gain or  
 23 loss under Section 1031 of the Internal Revenue Code; and  
 24 (iii) the taxpayer made an election to take deductions under  
 25 Section 179 of the Internal Revenue Code with regard to the  
 26 acquired property in the year that the property was placed  
 27 into service.  
 28 The amount of deductions allowable for an item of property  
 29 under this clause may not exceed the amount of adjusted gross  
 30 income realized on the property that would have been deferred  
 31 under the Internal Revenue Code in effect on January 1, 2017.  
 32 (6) Subtract income that is:  
 33 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 34 derived from patents); and  
 35 (B) included in the taxpayer's taxable income under the  
 36 Internal Revenue Code.  
 37 (7) Add an amount equal to any income not included in gross  
 38 income as a result of the deferral of income arising from business  
 39 indebtedness discharged in connection with the reacquisition after  
 40 December 31, 2008, and before January 1, 2011, of an applicable  
 41 debt instrument, as provided in Section 108(i) of the Internal  
 42 Revenue Code. Subtract from the adjusted gross income of any



1 taxpayer that added an amount to adjusted gross income in a  
 2 previous year the amount necessary to offset the amount included  
 3 in federal gross income as a result of the deferral of income  
 4 arising from business indebtedness discharged in connection with  
 5 the reacquisition after December 31, 2008, and before January 1,  
 6 2011, of an applicable debt instrument, as provided in Section  
 7 108(i) of the Internal Revenue Code.

8 (8) Add the amount excluded from federal gross income under  
 9 Section 103 of the Internal Revenue Code for interest received on  
 10 an obligation of a state other than Indiana, or a political  
 11 subdivision of such a state, that is acquired by the taxpayer after  
 12 December 31, 2011.

13 (9) For taxable years beginning after December 25, 2016, add an  
 14 amount equal to:

15 (A) the amount reported by the taxpayer on IRC 965  
 16 Transition Tax Statement, line 1;

17 (B) if the taxpayer deducted an amount under Section 965(c)  
 18 of the Internal Revenue Code in determining the taxpayer's  
 19 taxable income for purposes of the federal income tax, the  
 20 amount deducted under Section 965(c) of the Internal Revenue  
 21 Code; and

22 (C) with regard to any amounts of income under Section 965  
 23 of the Internal Revenue Code distributed by the taxpayer, the  
 24 deduction under Section 965(c) of the Internal Revenue Code  
 25 attributable to such distributed amounts and not reported to the  
 26 beneficiary.

27 For purposes of this article, the amount required to be added back  
 28 under clause (B) is not considered to be distributed or  
 29 distributable to a beneficiary of the estate or trust for purposes of  
 30 Sections 651 and 661 of the Internal Revenue Code.

31 (10) Subtract any interest expense paid or accrued in the current  
 32 taxable year but not deducted as a result of the limitation imposed  
 33 under Section 163(j)(1) of the Internal Revenue Code. Add any  
 34 interest expense paid or accrued in a previous taxable year but  
 35 allowed as a deduction under Section 163 of the Internal Revenue  
 36 Code in the current taxable year. For purposes of this subdivision,  
 37 an interest expense is considered paid or accrued only in the first  
 38 taxable year the deduction would have been allowable under  
 39 Section 163 of the Internal Revenue Code if the limitation under  
 40 Section 163(j)(1) of the Internal Revenue Code did not exist.

41 (11) Add an amount equal to the deduction for qualified business  
 42 income that was claimed by the taxpayer for the taxable year





- 1 under Section 199A of the Internal Revenue Code.
- 2 (12) Subtract the amount that would have been excluded from
- 3 gross income but for the enactment of Section 118(b)(2) of the
- 4 Internal Revenue Code for taxable years ending after December
- 5 22, 2017.
- 6 (13) Add an amount equal to the remainder of:
- 7 (A) the amount allowable as a deduction under Section 274(n)
- 8 of the Internal Revenue Code; minus
- 9 (B) the amount otherwise allowable as a deduction under
- 10 Section 274(n) of the Internal Revenue Code, if Section
- 11 274(n)(2)(D) of the Internal Revenue Code was not in effect
- 12 for amounts paid or incurred after December 31, 2020.
- 13 (14) For taxable years beginning after December 31, 2017, and
- 14 before January 1, 2021, add an amount equal to the excess
- 15 business loss of the taxpayer as defined in Section 461(l)(3) of the
- 16 Internal Revenue Code. In addition:
- 17 (A) If a taxpayer has an excess business loss under this
- 18 subdivision and also has modifications under subdivisions (3)
- 19 and (5) for property placed in service during the taxable year,
- 20 the taxpayer shall treat a portion of the taxable year
- 21 modifications for that property as occurring in the taxable year
- 22 the property is placed in service and a portion of the
- 23 modifications as occurring in the immediately following
- 24 taxable year.
- 25 (B) The portion of the modifications under subdivisions (3)
- 26 and (5) for property placed in service during the taxable year
- 27 treated as occurring in the taxable year in which the property
- 28 is placed in service equals:
- 29 (i) the modification for the property otherwise determined
- 30 under this section; minus
- 31 (ii) the excess business loss disallowed under this
- 32 subdivision;
- 33 but not less than zero (0).
- 34 (C) The portion of the modifications under subdivisions (3)
- 35 and (5) for property placed in service during the taxable year
- 36 treated as occurring in the taxable year immediately following
- 37 the taxable year in which the property is placed in service
- 38 equals the modification for the property otherwise determined
- 39 under this section minus the amount in clause (B).
- 40 (D) Any reallocation of modifications between taxable years
- 41 under clauses (B) and (C) shall be first allocated to the
- 42 modification under subdivision (3), then to the modification



- 1 under subdivision (5).
- 2 (15) For taxable years ending after March 12, 2020, subtract an  
3 amount equal to the deduction disallowed pursuant to:
- 4 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
5 as modified by Sections 206 and 207 of the Taxpayer Certainty  
6 and Disaster Relief Tax Act (Division EE of Public Law  
7 116-260); and
- 8 (B) Section 3134(e) of the Internal Revenue Code.
- 9 (16) For taxable years beginning after December 31, 2022,  
10 subtract an amount equal to the deduction disallowed under  
11 Section 280C(h) of the Internal Revenue Code.
- 12 (17) Add or subtract any other amounts the taxpayer is:
- 13 (A) required to add or subtract; or  
14 (B) entitled to deduct;  
15 under IC 6-3-2.
- 16 (g) Subsections (a)(35), (b)(20), (d)(19), (e)(19), or (f)(17) may not  
17 be construed to require an add back or allow a deduction or exemption  
18 more than once for a particular add back, deduction, or exemption.
- 19 (h) For taxable years beginning after December 25, 2016, if:
- 20 (1) a taxpayer is a shareholder, either directly or indirectly, in a  
21 corporation that is an E&P deficit foreign corporation as defined  
22 in Section 965(b)(3)(B) of the Internal Revenue Code, and the  
23 earnings and profit deficit, or a portion of the earnings and profit  
24 deficit, of the E&P deficit foreign corporation is permitted to  
25 reduce the federal adjusted gross income or federal taxable  
26 income of the taxpayer, the deficit, or the portion of the deficit,  
27 shall also reduce the amount taxable under this section to the  
28 extent permitted under the Internal Revenue Code, however, in no  
29 case shall this permit a reduction in the amount taxable under  
30 Section 965 of the Internal Revenue Code for purposes of this  
31 section to be less than zero (0); and
- 32 (2) the Internal Revenue Service issues guidance that such an  
33 income or deduction is not reported directly on a federal tax  
34 return or is to be reported in a manner different than specified in  
35 this section, this section shall be construed as if federal adjusted  
36 gross income or federal taxable income included the income or  
37 deduction.
- 38 (i) If a partner is required to include an item of income, a deduction,  
39 or another tax attribute in the partner's adjusted gross income tax return  
40 pursuant to IC 6-3-4.5, such item shall be considered to be includible  
41 in the partner's federal adjusted gross income or federal taxable  
42 income, regardless of whether such item is actually required to be



1 reported by the partner for federal income tax purposes. For purposes  
2 of this subsection:

- 3 (1) items for which a valid election is made under IC 6-3-4.5-6,  
4 IC 6-3-4.5-8, or IC 6-3-4.5-9 shall not be required to be included  
5 in the partner's adjusted gross income or taxable income; and  
6 (2) items for which the partnership did not make an election under  
7 IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9, but for which the  
8 partnership is required to remit tax pursuant to IC 6-3-4.5-18,  
9 shall be included in the partner's adjusted gross income or taxable  
10 income.

11 SECTION 6. IC 6-3-3-13, AS ADDED BY P.L.132-2014,  
12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JANUARY 1, 2022 (RETROACTIVE)]: Sec. 13. (a) This section  
14 applies only to taxable years beginning after December 31, 2014.

15 (b) Each taxable year, an individual who is eligible to claim the  
16 credit provided by Section 23 of the Internal Revenue Code on the  
17 individual's federal return for the taxable year is entitled to a credit  
18 against the individual's adjusted gross income tax liability for the  
19 taxable year equal to the lesser of:

- 20 (1) the amount of the credit allowable under Section 23 of the  
21 Internal Revenue Code for each eligible child on the individual's  
22 federal return for the taxable year; ~~multiplied by ten percent~~  
23 ~~(+10%)~~; or  
24 (2) ~~one thousand dollars (\$1,000)~~ **ten thousand dollars (\$10,000)**  
25 for each eligible child.

26 (c) The credit provided by this section may not exceed the amount  
27 of the taxpayer's adjusted gross income tax liability for the taxable year,  
28 reduced by the sum of all credits for the taxable year that are applied  
29 before the application of the credit provided by this section. The  
30 amount of any unused credit under this section for a taxable year may  
31 not be carried forward to a succeeding taxable year, carried back to a  
32 preceding taxable year, or refunded.

33 (d) If all or part of the credit allowed under Section 23 of the  
34 Internal Revenue Code for a taxable year beginning after December 31,  
35 2014, is required to be claimed in, or carried forward to, a taxable year  
36 after the taxable year in which the credit is first allowed, the part  
37 carried forward and allowed to be claimed as a credit shall be treated  
38 as allowable under subsection (b). A credit first allowed under Section  
39 23 of the Internal Revenue Code for a taxable year beginning before  
40 January 1, 2015, and required to be claimed in, or carried forward to,  
41 a taxable year after the taxable year in which the credit is first allowed  
42 shall not be treated as allowable under subsection (b).



1 SECTION 7. IC 9-14.1-2-6 IS ADDED TO THE INDIANA CODE  
 2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 3 UPON PASSAGE]: **Sec. 6. (a) This section applies after October 1,**  
 4 **2022.**

5 **(b) Each license branch shall post a notice in a prominent**  
 6 **location easily visible to members of the public. The notice must**  
 7 **state the following:**

8 "Do you have questions about adoption, foster care, or  
 9 pregnancy? Please visit [www.IN.gov](http://www.IN.gov)."

10 **(c) The bureau may include a scannable bar code or QR code**  
 11 **adjacent to the statement referenced in subsection (b) to better**  
 12 **facilitate directing individuals to [www.IN.gov](http://www.IN.gov).**

13 SECTION 8. IC 12-7-2-22, AS AMENDED BY P.L.86-2018,  
 14 SECTION 152, IS AMENDED TO READ AS FOLLOWS  
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 22. "Board"** means the  
 16 following:

17 **(1) For purposes of IC 12-8-6.5-14, the meaning set forth in**  
 18 **IC 12-8-6.5-14(a).**

19 ~~(2)~~ **(2)** For purposes of IC 12-10-10 and IC 12-10-11, the  
 20 community and home options to institutional care for the elderly  
 21 and disabled board established by IC 12-10-11-1.

22 ~~(3)~~ **(3)** For purposes of IC 12-11-14, the meaning set forth in  
 23 IC 12-11-14-3.

24 ~~(4)~~ **(4)** For purposes of IC 12-12-7-5, the meaning set forth in  
 25 IC 12-12-7-5(a).

26 ~~(5)~~ **(5)** For purposes of IC 12-15-35, the meaning set forth in  
 27 IC 12-15-35-2.

28 SECTION 9. IC 12-7-2-69.7 IS ADDED TO THE INDIANA CODE  
 29 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 30 UPON PASSAGE]: **Sec. 69.7. "Doula" means an individual who is**  
 31 **trained and certified by a nationally recognized institution in**  
 32 **providing emotional and physical support, but not medical or**  
 33 **midwife care, to pregnant and birthing persons before, during, and**  
 34 **after childbirth.**

35 SECTION 10. IC 12-8-6.5-13 IS ADDED TO THE INDIANA  
 36 CODE AS A **NEW SECTION** TO READ AS FOLLOWS  
 37 [EFFECTIVE UPON PASSAGE]: **Sec. 13. (a) Before December 1,**  
 38 **2022, the office shall research and compile data concerning the**  
 39 **Medicaid reimbursement rates in a state bordering Indiana for the**  
 40 **following services by Medicaid provider type:**

41 **(1) Prenatal obstetric and gynecological services.**

42 **(2) Pregnancy delivery care.**



1           **(3) Postnatal care.**

2           **(4) Wellness pediatric services.**

3           **(b) Before December 31, 2022, the office shall prepare a report**  
 4 **of the office's findings under subsection (a) and submit the report**  
 5 **to the general assembly in an electronic format under IC 5-14-6.**

6           **(c) This section expires January 1, 2023.**

7           SECTION 11. IC 12-8-6.5-14 IS ADDED TO THE INDIANA  
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 9 [EFFECTIVE UPON PASSAGE]: **Sec. 14. (a) As used in this section,**  
 10 **"board" refers to the doula reimbursement advisory board**  
 11 **established by subsection (b).**

12           **(b) The doula reimbursement advisory board is established for**  
 13 **the purpose of making recommendations to the office of the**  
 14 **secretary regarding appropriate reimbursement methodologies for**  
 15 **doula services.**

16           **(c) The board is comprised of the following members:**

17           **(1) Four (4) legislative members appointed as follows:**

18           **(A) One (1) member of the senate, appointed by the**  
 19 **president pro tempore of the senate.**

20           **(B) One (1) member of the senate, appointed by the**  
 21 **minority leader of the senate.**

22           **(C) One (1) member of the house of representatives,**  
 23 **appointed by the speaker of the house of representatives.**

24           **(D) One (1) member of the house of representatives,**  
 25 **appointed by the minority leader of the house of**  
 26 **representatives.**

27           **(2) Nine (9) lay members appointed as follows, subject to**  
 28 **subsections (d) and (e):**

29           **(A) One (1) member appointed by the governor.**

30           **(B) One (1) member appointed by the president pro**  
 31 **tempore of the senate.**

32           **(C) One (1) member appointed by the minority leader of**  
 33 **the senate.**

34           **(D) One (1) member appointed by the speaker of the house**  
 35 **of representatives.**

36           **(E) One (1) member appointed by the minority leader of**  
 37 **the house of representatives.**

38           **(F) One (1) member appointed by the secretary.**

39           **(G) One (1) member appointed by the state health**  
 40 **commissioner.**

41           **(H) One (1) member appointed by the director of the**  
 42 **department of child services.**



1           **(I) One (1) member appointed by the chief operating**  
 2           **officer of the Indiana Minority Health Coalition.**

3           **(d) A lay member of the board must be a doula, doula**  
 4           **administrator, or other birthing professional.**

5           **(e) The lay membership of the board must be racially and**  
 6           **ethnically diverse.**

7           **(f) In making recommendations to the office of the secretary**  
 8           **under subsection (b), the board shall study and take into account**  
 9           **doula reimbursement methodologies used by other states.**

10          SECTION 12. IC 12-15-2-13, AS AMENDED BY P.L.117-2022,  
 11          SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12          UPON PASSAGE]: Sec. 13. (a) A pregnant woman whose family  
 13          income does not exceed the income level established in subsection (b)  
 14          is eligible to receive Medicaid coverage under 42 CFR 435.116.

15          (b) A pregnant woman described in this section is eligible to receive  
 16          Medicaid, subject to subsection (c) and 42 U.S.C. 1396a et seq., if her  
 17          family income does not exceed two hundred eight percent (208%) of  
 18          the federal income poverty level for the same size family.

19          (c) Medicaid is available to a pregnant woman described in this  
 20          section for:

21                 (1) the duration of the pregnancy; and

22                 (2) a period of time determined by the office of the secretary.

23          The postpartum period of time determined by the office of the secretary  
 24          must **not** be at least sixty (60) days but **not more less** than twelve (12)  
 25          months of a postpartum period that begins on the last day of the  
 26          pregnancy, without regard to any change in income of the family of  
 27          which she is a member during that time.

28          SECTION 13. IC 12-15-5-1, AS AMENDED BY P.L.117-2022,  
 29          SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30          UPON PASSAGE]: Sec. 1. **(a)** Except as provided in IC 12-15-2-12,  
 31          IC 12-15-6, and IC 12-15-21, the following services and supplies are  
 32          provided under Medicaid:

33                 (1) Inpatient hospital services.

34                 (2) Nursing facility services.

35                 (3) Physician's services, including services provided under  
 36                 IC 25-10-1 and IC 25-22.5-1.

37                 (4) Outpatient hospital or clinic services.

38                 (5) Home health care services.

39                 (6) Private duty nursing services.

40                 (7) Physical therapy and related services.

41                 (8) Dental services.

42                 (9) Prescribed laboratory and x-ray services.



- 1 (10) Prescribed drugs and pharmacist services.  
 2 (11) Eyeglasses and prosthetic devices.  
 3 (12) Optometric services.  
 4 (13) Diagnostic, screening, preventive, and rehabilitative services.  
 5 (14) Podiatric medicine services.  
 6 (15) Hospice services.  
 7 (16) Services or supplies recognized under Indiana law and  
 8 specified under rules adopted by the office.  
 9 (17) Family planning services except the performance of  
 10 abortions.  
 11 (18) Nonmedical nursing care given in accordance with the tenets  
 12 and practices of a recognized church or religious denomination to  
 13 an individual qualified for Medicaid who depends upon healing  
 14 by prayer and spiritual means alone in accordance with the tenets  
 15 and practices of the individual's church or religious denomination.  
 16 (19) Services provided to individuals described in IC 12-15-2-8.  
 17 (20) Services provided under IC 12-15-34 and IC 12-15-32.  
 18 (21) Case management services provided to individuals described  
 19 in IC 12-15-2-13.  
 20 (22) Any other type of remedial care recognized under Indiana  
 21 law and specified by the United States Secretary of Health and  
 22 Human Services.  
 23 (23) Examinations required under IC 16-41-17-2(a)(10).  
 24 (24) Inpatient substance abuse detoxification services.  
 25 (25) Chronic pain management.  
 26 **(26) Donated breast milk that meets requirements developed**  
 27 **by the office of Medicaid policy and planning.**  
 28 **(27) Noninvasive prenatal screening and routine carrier**  
 29 **screening for all pregnant women at any time during**  
 30 **pregnancy. Prior authorization may not be required for**  
 31 **noninvasive prenatal screening and routine carrier screening.**  
 32 **(28) Costs of labor and delivery, including coverage for**  
 33 **women determined to be presumptively eligible for Medicaid**  
 34 **under IC 12-15-2-13.**  
 35 **(b) The office shall do the following:**  
 36 **(1) Apply to the United States Department of Health and**  
 37 **Human Services for any state plan amendment or waiver**  
 38 **necessary to implement the services or supplies described in**  
 39 **subsection (a)(26), (a)(27), or (a)(28).**  
 40 **(2) Develop requirements for donated breast milk as**  
 41 **described in subsection (a)(26).**  
 42 **(3) As soon as practicable, but not later than January 1, 2023,**



- 1           **the office shall:**
- 2           **(A) seek any necessary approval from the United States**
- 3           **Department of Health and Human Services; and**
- 4           **(B) adopt any written policies, procedures, or regulations**
- 5           **determined necessary;**
- 6           **to provide reimbursement for long-acting reversible**
- 7           **contraception. This subdivision expires June 30, 2023.**
- 8           SECTION 14. IC 12-15-44.5-3.5, AS ADDED BY P.L.30-2016,
- 9           SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 10          UPON PASSAGE]: Sec. 3.5. (a) The plan must include the following
- 11          in a manner and to the extent determined by the office:
- 12          (1) Mental health care services.
- 13          (2) Inpatient hospital services.
- 14          (3) Prescription drug coverage, including coverage of a long
- 15          acting, nonaddictive medication assistance treatment drug if the
- 16          drug is being prescribed for the treatment of substance abuse.
- 17          (4) Emergency room services.
- 18          (5) Physician office services.
- 19          (6) Diagnostic services.
- 20          (7) Outpatient services, including therapy services.
- 21          (8) Comprehensive disease management.
- 22          (9) Home health services, including case management.
- 23          (10) Urgent care center services.
- 24          (11) Preventative care services.
- 25          (12) Family planning services:
- 26                (A) including contraceptives and sexually transmitted disease
- 27                testing, as described in federal Medicaid law (42 U.S.C. 1396
- 28                et seq.); and
- 29                (B) not including abortion or abortifacients.
- 30          (13) Hospice services.
- 31          (14) Substance abuse services.
- 32          (15) Pregnancy services, **including the following:**
- 33                (A) **Donated breast milk that meets requirements**
- 34                **developed by the office of Medicaid policy and planning.**
- 35                (B) **Noninvasive prenatal screening and routine carrier**
- 36                **screening for all pregnant women at any time during**
- 37                **pregnancy. Prior authorization may not be required for**
- 38                **noninvasive prenatal screening and routine carrier**
- 39                **screening.**
- 40                (C) **Costs of labor and delivery, including coverage for**
- 41                **women determined to be presumptively eligible for**
- 42                **Medicaid under IC 12-15-2-13.**





- 1 (16) A service determined by the secretary to be required by  
 2 federal law as a benchmark service under the federal Patient  
 3 Protection and Affordable Care Act.
- 4 (b) The plan may not permit treatment limitations or financial  
 5 requirements on the coverage of mental health care services or  
 6 substance abuse services if similar limitations or requirements are not  
 7 imposed on the coverage of services for other medical or surgical  
 8 conditions.
- 9 (c) The plan may provide vision services and dental services only  
 10 to individuals who regularly make the required monthly contributions  
 11 for the plan as set forth in section 4.7(c) of this chapter.
- 12 (d) The benefit package offered in the plan:  
 13 (1) must be benchmarked to a commercial health plan described  
 14 in 45 CFR 155.100(a)(1) or 45 CFR 155.100(a)(4); and  
 15 (2) may not include a benefit that is not present in at least one (1)  
 16 of these commercial benchmark options.
- 17 (e) The office shall provide to an individual who participates in the  
 18 plan a list of health care services that qualify as preventative care  
 19 services for the age, gender, and preexisting conditions of the  
 20 individual. The office shall consult with the federal Centers for Disease  
 21 Control and Prevention for a list of recommended preventative care  
 22 services.
- 23 (f) The plan shall, at no cost to the individual, provide payment of  
 24 preventative care services described in 42 U.S.C. 300gg-13 for an  
 25 individual who participates in the plan.
- 26 (g) The plan shall, at no cost to the individual, provide payments of  
 27 not more than five hundred dollars (\$500) per year for preventative  
 28 care services not described in subsection (f). Any additional  
 29 preventative care services covered under the plan and received by the  
 30 individual during the year are subject to the deductible and payment  
 31 requirements of the plan.
- 32 **(h) The office shall apply to the United States Department of**  
 33 **Health and Human Services for any amendment to the waiver**  
 34 **necessary to implement the providing of the services or supplies**  
 35 **described in subsection (a)(15)(A), (a)(15)(B), or (a)(15)(C). This**  
 36 **subsection expires July 1, 2024.**
- 37 SECTION 15. IC 16-46-14-3, AS AMENDED BY P.L.204-2016,  
 38 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 UPON PASSAGE]: Sec. 3. (a) A person seeking a grant under this  
 40 chapter must submit a proposal to the state department.
- 41 (b) **Except as provided in section 4.5(b) or 4.6 of this chapter,** a  
 42 proposal for a grant under this chapter must include the following:



- 1 (1) The targeted area.
- 2 (2) Measurable behavioral or secondary outcomes within the
- 3 target area.
- 4 (3) A proposed specific reduction in the rate of infant mortality
- 5 among the targeted area that is measurable based on available
- 6 information to the state department.
- 7 (4) The time frame in which to achieve the reduction described in
- 8 subdivision (3).
- 9 (c) The state department shall determine whether to approve a grant
- 10 proposal. **Except as provided in section 4.5(c) or 4.6 of this chapter,**
- 11 if the state department approves a proposal, the initial award amount
- 12 shall not exceed sixty percent (60%) of the total grant amount approved
- 13 for the proposal. The state department shall distribute the remaining
- 14 amount of the approved grant to the grantee when the state department
- 15 determines that the reduction in the infant mortality rate among the
- 16 proposal's targeted area has been achieved within the time frame
- 17 specified in the grant proposal.
- 18 SECTION 16. IC 16-46-14-4, AS ADDED BY P.L.125-2015,
- 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 20 UPON PASSAGE]: Sec. 4. (a) In awarding grants under this chapter,
- 21 the state department shall give preference to proposals that seek to do
- 22 any of the following:
- 23 (1) Improve access and coordination through outreach and
- 24 follow-up services for pregnant women and fathers who are at risk
- 25 of not receiving prenatal care and support.
- 26 (2) Incentivize at-risk pregnant women and fathers to obtain
- 27 prenatal care and support, **including mental health counseling**
- 28 **before and after the birth of the child.**
- 29 (3) Decrease smoking rates among pregnant women and fathers.
- 30 (4) Promote evidence based home visitation by a trained provider
- 31 or coordinator.
- 32 (5) Incentivize collaboration between health care providers and
- 33 other human services providers in providing outreach to at-risk
- 34 pregnant women and fathers.
- 35 (6) Address the issue of infant mortality on a regional basis.
- 36 **(7) Allow local health departments, health care providers, and**
- 37 **other human services providers to receive grants under this**
- 38 **chapter to assist individuals seeking contraceptives.**
- 39 **(8) Provide instruction on the use of fertility awareness-based**
- 40 **family planning methods.**
- 41 (b) The state department shall develop regions for purposes of
- 42 subsection (a)(6).



1 (c) The state department may not award a grant that will be  
2 used for any of the following purposes:

3 (1) Distribute a contraceptive to a student of:

4 (A) a nonpublic school (as defined in IC 20-18-2-12); or

5 (B) a public school (as defined in IC 20-18-2-15);

6 through a school run program.

7 (2) Distribute a contraceptive to an individual who is less than  
8 eighteen (18) years of age without the consent of a parent or  
9 guardian of the individual.

10 SECTION 17. IC 16-46-14-4.5 IS ADDED TO THE INDIANA  
11 CODE AS A NEW SECTION TO READ AS FOLLOWS  
12 [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) A local health  
13 department, health care provider, or other human services  
14 provider may submit a proposal for a grant under this chapter to  
15 be used to assist individuals seeking contraceptives.

16 (b) A proposal for a grant to be used to assist individuals  
17 seeking contraceptives is not subject to the requirements of section  
18 3(b) of this chapter.

19 (c) The grant distribution limitations in section 3(c) of this  
20 chapter do not apply to a grant awarded to assist individuals  
21 seeking contraceptives.

22 (d) Not later than July 1 of each year, the state department shall  
23 submit a report to the governor, and, in an electronic format under  
24 IC 5-14-6, to the legislative council, that provides information  
25 concerning grants awarded for the purpose of assisting individuals  
26 seeking contraceptives. The report must include at least the  
27 following:

28 (1) The amount of each grant awarded for the purpose of  
29 assisting individuals seeking contraceptives.

30 (2) A description of how the proceeds from each grant were  
31 used.

32 SECTION 18. IC 16-46-14-4.6 IS ADDED TO THE INDIANA  
33 CODE AS A NEW SECTION TO READ AS FOLLOWS  
34 [EFFECTIVE UPON PASSAGE]: Sec. 4.6. (a) A local health  
35 department, health care provider, or other human services  
36 provider may submit a proposal for a grant under this chapter to  
37 be used to provide instruction on the use of fertility  
38 awareness-based family planning methods.

39 (b) A proposal for a grant to be used to provide instruction on  
40 the use of fertility awareness-based family planning methods is not  
41 subject to the requirements of section 3(b) of this chapter.

42 (c) The grant distribution limitations in section 3(c) of this



1 chapter do not apply to a grant awarded to provide instruction on  
2 the use of fertility awareness-based family planning methods.

3 (d) Not later than July 1 of each year, the state department shall  
4 submit a report to the governor, and, in an electronic format under  
5 IC 5-14-6, to the legislative council, that provides information  
6 concerning grants awarded for the purpose of providing  
7 instruction on the use of fertility awareness-based family planning  
8 methods. The report must include at least the following:

9 (1) The amount of each grant awarded for the purpose of  
10 providing instruction on the use of fertility awareness-based  
11 family planning methods.

12 (2) A description of how the proceeds from each grant were  
13 used.

14 SECTION 19. [EFFECTIVE UPON PASSAGE] (a) In addition to  
15 any amounts appropriated in P.L.165-2021 (HEA 1001-2021),  
16 money is appropriated from the state general fund for the state  
17 fiscal year beginning July 1, 2022, and ending June 30, 2023, to the  
18 state department of health established by IC 16-19-1-1 to be  
19 expended as follows:

20 (1) Two million dollars (\$2,000,000) to be distributed to Real  
21 Alternatives, Inc. to be used to provide pregnancy and  
22 parenting support services.

23 (2) Ten million dollars (\$10,000,000) to be used to support the  
24 expansion of the Nurse Family Partnership program  
25 statewide and to expand capacity in currently served areas.

26 (3) Five million five hundred thousand dollars (\$5,500,000) to  
27 be deposited in the safety PIN (protecting Indiana's  
28 newborns) grant fund established by IC 16-46-14-2 for  
29 purposes of the fund.

30 (4) One million dollars (\$1,000,000) to be used for either or  
31 both of the following:

32 (A) Awarding grants to communities for purchase of  
33 newborn safety devices. In awarding grants under this  
34 clause, the state department of health shall give preference  
35 to requests from communities located in areas that do not  
36 currently have newborn safety devices. A grant awarded  
37 under this clause may not exceed ten thousand dollars  
38 (\$10,000) per newborn safety device.

39 (B) Awarding grants to communities to fund public  
40 awareness campaigns regarding newborn safety devices. In  
41 awarding grants under this clause, the state department of  
42 health shall give preference to requests from communities



1 located in areas that currently have one (1) or more  
 2 newborn safety devices. A grant awarded under this clause  
 3 may not exceed ten thousand dollars (\$10,000).

4 (b) This SECTION expires July 1, 2024.

5 SECTION 20. [EFFECTIVE UPON PASSAGE] (a) In addition to  
 6 any amounts appropriated in P.L.165-2021 (HEA 1001-2021),  
 7 money is appropriated from the state general fund for the state  
 8 fiscal year beginning July 1, 2022, and ending June 30, 2023, to the  
 9 family and social services administration to be expended as  
 10 follows:

11 (1) Ten million dollars (\$10,000,000) to be used to provide  
 12 benefits to children who are eligible for the Child Care and  
 13 Development Fund voucher program but have not yet  
 14 received benefits.

15 (2) Thirty million dollars (\$30,000,000) to be used to provide  
 16 Medicaid coverage for:

17 (A) supplies and services described in IC 12-15-5-1(a)(26)  
 18 through IC 12-15-5-1(a)(28), as added by this act; and

19 (B) reimbursement described in IC 12-15-5-1(b)(3).

20 (b) This SECTION expires July 1, 2024.

21 SECTION 21. [EFFECTIVE UPON PASSAGE] (a) IC 6-2.5-5-57,  
 22 as added by this act, applies only to retail transactions occurring  
 23 on or after the first day of the month following the effective date of  
 24 this SECTION.

25 (b) Except as provided in subsection (c), for purposes of this  
 26 SECTION, a retail transaction is considered to have occurred on  
 27 or after the first day of the month following the effective date of  
 28 this SECTION if the property whose transfer constitutes selling at  
 29 retail is delivered to the purchaser or to the place of delivery  
 30 designated by the purchaser on or after the first day of the month  
 31 following the effective date of this SECTION.

32 (c) For purposes of this SECTION, notwithstanding the delivery  
 33 of the property constituting selling at retail on or after the first day  
 34 of the month following the effective date of this SECTION, a  
 35 transaction is considered to have occurred before the first day of  
 36 the month following the effective date of this SECTION, to the  
 37 extent that:

38 (1) the agreement of the parties to the transaction is entered  
 39 into before the first day of the month following the effective  
 40 date of this SECTION; and

41 (2) payment for the property furnished in the transaction is  
 42 made before the first day of the month following the effective



1           **date of this SECTION.**  
2           **(d) This SECTION expires January 1, 2025.**  
3           SECTION 22. [EFFECTIVE JANUARY 1, 2022  
4           (RETROACTIVE)] **(a) IC 6-3-1-3.5 and IC 6-3-3-13, both as**  
5           **amended by this act, apply to taxable years beginning after**  
6           **December 31, 2021.**  
7           **(b) This SECTION expires July 1, 2025.**  
8           SECTION 23. **An emergency is declared for this act.**



## COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 2(ss), has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 2(ss) as introduced.)

MISHLER, Chairperson

Committee Vote: Yeas 12, Nays 0

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 SENATE MOTION

Madam President: I move that Senate Bill 2(ss) be amended to read as follows:

Page 3, between lines 22 and 23, begin a new paragraph and insert:  
 "SECTION 3. IC 12-8-6.5-13 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 13. (a) Before December 1, 2022, the office shall research and compile data concerning the Medicaid reimbursement rates in a state bordering Indiana for the following services by Medicaid provider type:**

- (1) Prenatal obstetric and gynecological services.
- (2) Pregnancy delivery care.
- (3) Postnatal care.
- (4) Wellness pediatric services.

**(b) Before December 31, 2022, the office shall prepare a report of the office's findings under subsection (a) and submit the report to the general assembly in an electronic format under IC 5-14-6.**

**(c) This section expires January 1, 2023."**

Renumber all SECTIONS consecutively.

(Reference is to SB 2(ss) as printed July 27, 2022.)

BOHACEK



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 2(ss), has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Replace the effective date in SECTION 2 with "[EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)]".

Page 1, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 1. IC 4-10-22-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 4.5. (a) If a taxpayer is eligible for an automatic taxpayer refund under section 4 of this chapter as a result of a determination under section 1 of this chapter made during calendar year 2021, the taxpayer is eligible for an additional automatic taxpayer refund equal to two hundred twenty-five dollars (\$225) to be paid in calendar year 2022.**

**(b) An Indiana resident who is not eligible for an additional automatic taxpayer refund under subsection (a) may, before October 1, 2022, file an affidavit with the department of state revenue stating that:**

- (1) the individual was a resident of Indiana for more than one hundred eighty-three (183) days in tax year 2020;**
- (2) the individual was not claimed as a dependent of any other taxpayer for tax year 2020; and**
- (3) the individual did not file a tax return for tax year 2020 because the individual was not required to do so under Indiana law.**

The department shall prescribe the form of the affidavit and shall make the form available to the public on the department's Internet web site. The department shall verify each affidavit submitted under this subsection as to its accuracy. The department may request all information the department deems necessary to verify the statements made in an affidavit and to provide an automatic taxpayer refund to the individual. If an individual's affidavit is verified by the department under this subsection, the individual is eligible for an automatic taxpayer refund equal to two hundred twenty-five dollars (\$225).

**(c) The department of state revenue may issue the automatic taxpayer refund for taxable year 2021 and the additional automatic taxpayer refund under subsection (a) as one (1) combined payment or separate payments. However, the department shall issue one (1) combined payment to the extent allowable and practicable for**

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refunds issued after August 1, 2022.

**(d) This section expires June 30, 2023.**

SECTION 2. IC 6-2.5-1-12.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 12.5. "Children's diapers" means disposable or reusable diapers marketed to be worn by children.**

SECTION 3. IC 6-2.5-1-15.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 15.7. "Diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.**

SECTION 4. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 57. Sales of children's diapers are exempt from the state gross retail tax.**

SECTION 5. IC 6-3-1-3.5, AS AMENDED BY P.L.178-2022(ts), SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)]: **Sec. 3.5.** When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

- (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
- (2) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
- (3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars (\$1,000).
- (4) Subtract one thousand dollars (\$1,000) for:
  - (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);
  - (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and
  - (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

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(5) Subtract **each of the following:**

(A) ~~one thousand five hundred dollars (\$1,500)~~ **One thousand six hundred dollars (\$1,600)** for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), **except that in the first taxable year in which a particular exemption is allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), subtract three thousand two hundred dollars (\$3,200) for that exemption.**

(B) One thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:

- (i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;
- (ii) for whom the taxpayer is the legal guardian; and
- (iii) for whom the taxpayer does not claim an exemption under clause (A). ~~and~~

(C) Five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars (\$20,000).

**(D) Three thousand dollars (\$3,000) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual who is:**

- (i) an adopted child of the taxpayer; and**
- (ii) less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age.**

**This amount is in addition to any amount subtracted under clause (A) or (B).**

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were



received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

(13) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars (\$1,250) in the case of a married individual filing a separate return; or

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income



that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the Internal Revenue Code.

(19) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and



(B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

(20) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.

(23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.

(24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.



(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.

(27) For taxable years beginning after December 31, 2019, for payments made by an employer under an education assistance program after March 27, 2020:

(A) add the amount of payments by an employer that are excluded from the taxpayer's federal gross income under Section 127(c)(1)(B) of the Internal Revenue Code; and

(B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the payments described in clause (A). For purposes of applying Section 221(b) of the Internal Revenue Code to the amount allowable under this clause, the amount under clause (A) shall not be added to adjusted gross income.

(28) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

(A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (15) and (17) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

(B) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:

(i) the modification for the property otherwise determined under this section; minus

(ii) the excess business loss disallowed under this



subdivision;

but not less than zero (0).

(C) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (15), then to the modification under subdivision (17).

(30) Add an amount equal to the amount excluded from federal gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision:

(A) if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence; and

(B) if an amount would have been excludible under Section 108(f)(5) of the Internal Revenue Code as in effect on January 1, 2020, the amount is not required to be added back under this subdivision.

(31) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(32) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4-4-2 that is used for a qualified expense (as defined in IC 20-51.4-2-9) or to an Indiana enrichment scholarship account under IC 20-52 that is used for qualified expenses (as defined in IC 20-52-2-6), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.

(33) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount equal to the amount of unemployment compensation excluded from federal gross income



under Section 85(c) of the Internal Revenue Code.

(34) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(35) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:





(A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

- (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
- (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
- (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Add to the extent required by IC 6-3-2-20:

(A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes; and

(B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this clause, any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(9) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).

(10) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and



(B) included in the corporation's taxable income under the Internal Revenue Code.

(11) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(12) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(13) For taxable years beginning after December 25, 2016:

(A) for a corporation other than a real estate investment trust, add:

(i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required to add back dividends paid under subdivision (9).

(14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the



amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(16) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(17) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(19) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(20) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if



the taxpayer is a corporation:

(1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is required to add back under this section eighty-seven and five-tenths percent (87.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is required to add back under this section seventy-five percent (75%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is required to add back under this section fifty percent (50%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is required to add back under this section twenty-five percent (25%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article



by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and



(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(12) For taxable years beginning after December 25, 2016, add:

(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue



Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(19) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;



under IC 6-3-2.

(e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue





Code on property acquired in an exchange if:

- (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
- (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
- (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

- (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
- (B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(12) For taxable years beginning after December 25, 2016, add:



- (A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
  - (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.
- (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.
- (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (16) Add an amount equal to the remainder of:
- (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
  - (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
- (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
  - (B) Section 3134(e) of the Internal Revenue Code.



(18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(19) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue



Code on property acquired in an exchange if:

- (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
- (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
- (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(6) Subtract income that is:

- (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
- (B) included in the taxpayer's taxable income under the Internal Revenue Code.

(7) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(8) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(9) For taxable years beginning after December 25, 2016, add an amount equal to:

- (A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;
- (B) if the taxpayer deducted an amount under Section 965(c)



of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(C) with regard to any amounts of income under Section 965 of the Internal Revenue Code distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code attributable to such distributed amounts and not reported to the beneficiary.

For purposes of this article, the amount required to be added back under clause (B) is not considered to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651 and 661 of the Internal Revenue Code.

(10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(11) Add an amount equal to the deduction for qualified business income that was claimed by the taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

(12) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(13) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

(A) If a taxpayer has an excess business loss under this



subdivision and also has modifications under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

(B) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:

- (i) the modification for the property otherwise determined under this section; minus
- (ii) the excess business loss disallowed under this subdivision;

but not less than zero (0).

(C) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (3), then to the modification under subdivision (5).

(15) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(16) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(17) Add or subtract any other amounts the taxpayer is:

- (A) required to add or subtract; or
- (B) entitled to deduct;

under IC 6-3-2.

(g) Subsections (a)(35), (b)(20), (d)(19), (e)(19), or (f)(17) may not be construed to require an add back or allow a deduction or exemption



more than once for a particular add back, deduction, or exemption.

(h) For taxable years beginning after December 25, 2016, if:

(1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code, however, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero (0); and

(2) the Internal Revenue Service issues guidance that such an income or deduction is not reported directly on a federal tax return or is to be reported in a manner different than specified in this section, this section shall be construed as if federal adjusted gross income or federal taxable income included the income or deduction.

(i) If a partner is required to include an item of income, a deduction, or another tax attribute in the partner's adjusted gross income tax return pursuant to IC 6-3-4.5, such item shall be considered to be includible in the partner's federal adjusted gross income or federal taxable income, regardless of whether such item is actually required to be reported by the partner for federal income tax purposes. For purposes of this subsection:

(1) items for which a valid election is made under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9 shall not be required to be included in the partner's adjusted gross income or taxable income; and

(2) items for which the partnership did not make an election under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9, but for which the partnership is required to remit tax pursuant to IC 6-3-4.5-18, shall be included in the partner's adjusted gross income or taxable income."

Page 2, delete lines 1 through 32.

Page 3, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 7. IC 9-14.1-2-6 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 6. (a) This section applies after October 1, 2022.**

**(b) Each license branch shall post a notice in a prominent**



location easily visible to members of the public. The notice must state the following:

**"Do you have questions about adoption, foster care, or pregnancy? Please visit [www.IN.gov](http://www.IN.gov)."**

**(c) The bureau may include a scannable bar code or QR code adjacent to the statement referenced in subsection (b) to better facilitate directing individuals to [www.IN.gov](http://www.IN.gov).**

SECTION 8. IC 12-7-2-22, AS AMENDED BY P.L.86-2018, SECTION 152, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. "Board" means the following:

**(1) For purposes of IC 12-8-6.5-14, the meaning set forth in IC 12-8-6.5-14(a).**

**(2) For purposes of IC 12-10-10 and IC 12-10-11, the community and home options to institutional care for the elderly and disabled board established by IC 12-10-11-1.**

**(3) For purposes of IC 12-11-14, the meaning set forth in IC 12-11-14-3.**

**(4) For purposes of IC 12-12-7-5, the meaning set forth in IC 12-12-7-5(a).**

**(5) For purposes of IC 12-15-35, the meaning set forth in IC 12-15-35-2.**

SECTION 9. IC 12-7-2-69.7 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 69.7. "Doula" means an individual who is trained and certified by a nationally recognized institution in providing emotional and physical support, but not medical or midwife care, to pregnant and birthing persons before, during, and after childbirth."**

Page 3, between lines 36 and 37, begin a new paragraph and insert:

**"SECTION 10. IC 12-8-6.5-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) As used in this section, "board" refers to the doula reimbursement advisory board established by subsection (b).**

**(b) The doula reimbursement advisory board is established for the purpose of making recommendations to the office of the secretary regarding appropriate reimbursement methodologies for doula services.**

**(c) The board is comprised of the following members:**

**(1) Four (4) legislative members appointed as follows:**

**(A) One (1) member of the senate, appointed by the**





president pro tempore of the senate.

(B) One (1) member of the senate, appointed by the minority leader of the senate.

(C) One (1) member of the house of representatives, appointed by the speaker of the house of representatives.

(D) One (1) member of the house of representatives, appointed by the minority leader of the house of representatives.

(2) Nine (9) lay members appointed as follows, subject to subsections (d) and (e):

(A) One (1) member appointed by the governor.

(B) One (1) member appointed by the president pro tempore of the senate.

(C) One (1) member appointed by the minority leader of the senate.

(D) One (1) member appointed by the speaker of the house of representatives.

(E) One (1) member appointed by the minority leader of the house of representatives.

(F) One (1) member appointed by the secretary.

(G) One (1) member appointed by the state health commissioner.

(H) One (1) member appointed by the director of the department of child services.

(I) One (1) member appointed by the chief operating officer of the Indiana Minority Health Coalition.

(d) A lay member of the board must be a doula, doula administrator, or other birthing professional.

(e) The lay membership of the board must be racially and ethnically diverse.

(f) In making recommendations to the office of the secretary under subsection (b), the board shall study and take into account doula reimbursement methodologies used by other states.

SECTION 11. IC 12-15-2-13, AS AMENDED BY P.L.117-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) A pregnant woman whose family income does not exceed the income level established in subsection (b) is eligible to receive Medicaid coverage under 42 CFR 435.116.

(b) A pregnant woman described in this section is eligible to receive Medicaid, subject to subsection (c) and 42 U.S.C. 1396a et seq., if her family income does not exceed two hundred eight percent (208%) of the federal income poverty level for the same size family.



(c) Medicaid is available to a pregnant woman described in this section for:

- (1) the duration of the pregnancy; and
- (2) a period of time determined by the office of the secretary.

The postpartum period of time determined by the office of the secretary must **not** be **at least sixty (60) days but not more less** than twelve (12) months of a postpartum period that begins on the last day of the pregnancy, without regard to any change in income of the family of which she is a member during that time.

SECTION 12. IC 12-15-5-1, AS AMENDED BY P.L.117-2022, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. **(a)** Except as provided in IC 12-15-2-12, IC 12-15-6, and IC 12-15-21, the following services and supplies are provided under Medicaid:

- (1) Inpatient hospital services.
- (2) Nursing facility services.
- (3) Physician's services, including services provided under IC 25-10-1 and IC 25-22.5-1.
- (4) Outpatient hospital or clinic services.
- (5) Home health care services.
- (6) Private duty nursing services.
- (7) Physical therapy and related services.
- (8) Dental services.
- (9) Prescribed laboratory and x-ray services.
- (10) Prescribed drugs and pharmacist services.
- (11) Eyeglasses and prosthetic devices.
- (12) Optometric services.
- (13) Diagnostic, screening, preventive, and rehabilitative services.
- (14) Podiatric medicine services.
- (15) Hospice services.
- (16) Services or supplies recognized under Indiana law and specified under rules adopted by the office.
- (17) Family planning services except the performance of abortions.
- (18) Nonmedical nursing care given in accordance with the tenets and practices of a recognized church or religious denomination to an individual qualified for Medicaid who depends upon healing by prayer and spiritual means alone in accordance with the tenets and practices of the individual's church or religious denomination.
- (19) Services provided to individuals described in IC 12-15-2-8.
- (20) Services provided under IC 12-15-34 and IC 12-15-32.
- (21) Case management services provided to individuals described



in IC 12-15-2-13.

(22) Any other type of remedial care recognized under Indiana law and specified by the United States Secretary of Health and Human Services.

(23) Examinations required under IC 16-41-17-2(a)(10).

(24) Inpatient substance abuse detoxification services.

(25) Chronic pain management.

**(26) Donated breast milk that meets requirements developed by the office of Medicaid policy and planning.**

**(27) Noninvasive prenatal screening and routine carrier screening for all pregnant women at any time during pregnancy. Prior authorization may not be required for noninvasive prenatal screening and routine carrier screening.**

**(28) Costs of labor and delivery, including coverage for women determined to be presumptively eligible for Medicaid under IC 12-15-2-13.**

**(b) The office shall do the following:**

**(1) Apply to the United States Department of Health and Human Services for any state plan amendment or waiver necessary to implement the services or supplies described in subsection (a)(26), (a)(27), or (a)(28).**

**(2) Develop requirements for donated breast milk as described in subsection (a)(26).**

**(3) As soon as practicable, but not later than January 1, 2023, the office shall:**

**(A) seek any necessary approval from the United States Department of Health and Human Services; and**

**(B) adopt any written policies, procedures, or regulations determined necessary;**

**to provide reimbursement for long-acting reversible contraception. This subdivision expires June 30, 2023.**

SECTION 13. IC 12-15-44.5-3.5, AS ADDED BY P.L.30-2016, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) The plan must include the following in a manner and to the extent determined by the office:

(1) Mental health care services.

(2) Inpatient hospital services.

(3) Prescription drug coverage, including coverage of a long acting, nonaddictive medication assistance treatment drug if the drug is being prescribed for the treatment of substance abuse.

(4) Emergency room services.

(5) Physician office services.



- (6) Diagnostic services.
- (7) Outpatient services, including therapy services.
- (8) Comprehensive disease management.
- (9) Home health services, including case management.
- (10) Urgent care center services.
- (11) Preventative care services.
- (12) Family planning services:
  - (A) including contraceptives and sexually transmitted disease testing, as described in federal Medicaid law (42 U.S.C. 1396 et seq.); and
  - (B) not including abortion or abortifacients.
- (13) Hospice services.
- (14) Substance abuse services.
- (15) Pregnancy services, **including the following:**
  - (A) Donated breast milk that meets requirements developed by the office of Medicaid policy and planning.**
  - (B) Noninvasive prenatal screening and routine carrier screening for all pregnant women at any time during pregnancy. Prior authorization may not be required for noninvasive prenatal screening and routine carrier screening.**
  - (C) Costs of labor and delivery, including coverage for women determined to be presumptively eligible for Medicaid under IC 12-15-2-13.**
- (16) A service determined by the secretary to be required by federal law as a benchmark service under the federal Patient Protection and Affordable Care Act.
  - (b) The plan may not permit treatment limitations or financial requirements on the coverage of mental health care services or substance abuse services if similar limitations or requirements are not imposed on the coverage of services for other medical or surgical conditions.
  - (c) The plan may provide vision services and dental services only to individuals who regularly make the required monthly contributions for the plan as set forth in section 4.7(c) of this chapter.
  - (d) The benefit package offered in the plan:
    - (1) must be benchmarked to a commercial health plan described in 45 CFR 155.100(a)(1) or 45 CFR 155.100(a)(4); and
    - (2) may not include a benefit that is not present in at least one (1) of these commercial benchmark options.
  - (e) The office shall provide to an individual who participates in the plan a list of health care services that qualify as preventative care



services for the age, gender, and preexisting conditions of the individual. The office shall consult with the federal Centers for Disease Control and Prevention for a list of recommended preventative care services.

(f) The plan shall, at no cost to the individual, provide payment of preventative care services described in 42 U.S.C. 300gg-13 for an individual who participates in the plan.

(g) The plan shall, at no cost to the individual, provide payments of not more than five hundred dollars (\$500) per year for preventative care services not described in subsection (f). Any additional preventative care services covered under the plan and received by the individual during the year are subject to the deductible and payment requirements of the plan.

**(h) The office shall apply to the United States Department of Health and Human Services for any amendment to the waiver necessary to implement the providing of the services or supplies described in subsection (a)(15)(A), (a)(15)(B), or (a)(15)(C). This subsection expires July 1, 2024.**

SECTION 14. IC 16-46-14-3, AS AMENDED BY P.L.204-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A person seeking a grant under this chapter must submit a proposal to the state department.

(b) **Except as provided in section 4.5(b) or 4.6 of this chapter,** a proposal for a grant under this chapter must include the following:

- (1) The targeted area.
- (2) Measurable behavioral or secondary outcomes within the target area.
- (3) A proposed specific reduction in the rate of infant mortality among the targeted area that is measurable based on available information to the state department.
- (4) The time frame in which to achieve the reduction described in subdivision (3).

(c) The state department shall determine whether to approve a grant proposal. **Except as provided in section 4.5(c) or 4.6 of this chapter,** if the state department approves a proposal, the initial award amount shall not exceed sixty percent (60%) of the total grant amount approved for the proposal. The state department shall distribute the remaining amount of the approved grant to the grantee when the state department determines that the reduction in the infant mortality rate among the proposal's targeted area has been achieved within the time frame specified in the grant proposal.

SECTION 15. IC 16-46-14-4, AS ADDED BY P.L.125-2015,



SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) In awarding grants under this chapter, the state department shall give preference to proposals that seek to do any of the following:

- (1) Improve access and coordination through outreach and follow-up services for pregnant women and fathers who are at risk of not receiving prenatal care and support.
- (2) Incentivize at-risk pregnant women and fathers to obtain prenatal care and support, **including mental health counseling before and after the birth of the child.**
- (3) Decrease smoking rates among pregnant women and fathers.
- (4) Promote evidence based home visitation by a trained provider or coordinator.
- (5) Incentivize collaboration between health care providers and other human services providers in providing outreach to at-risk pregnant women and fathers.
- (6) Address the issue of infant mortality on a regional basis.
- (7) Allow local health departments, health care providers, and other human services providers to receive grants under this chapter to assist individuals seeking contraceptives.**
- (8) Provide instruction on the use of fertility awareness-based family planning methods.**

(b) The state department shall develop regions for purposes of subsection (a)(6).

**(c) The state department may not award a grant that will be used for any of the following purposes:**

- (1) Distribute a contraceptive to a student of:**
  - (A) a nonpublic school (as defined in IC 20-18-2-12); or**
  - (B) a public school (as defined in IC 20-18-2-15);****through a school run program.**
- (2) Distribute a contraceptive to an individual who is less than eighteen (18) years of age without the consent of a parent or guardian of the individual.**

SECTION 16. IC 16-46-14-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 4.5. (a) A local health department, health care provider, or other human services provider may submit a proposal for a grant under this chapter to be used to assist individuals seeking contraceptives.**

**(b) A proposal for a grant to be used to assist individuals seeking contraceptives is not subject to the requirements of section 3(b) of this chapter.**



(c) The grant distribution limitations in section 3(c) of this chapter do not apply to a grant awarded to assist individuals seeking contraceptives.

(d) Not later than July 1 of each year, the state department shall submit a report to the governor, and, in an electronic format under IC 5-14-6, to the legislative council, that provides information concerning grants awarded for the purpose of assisting individuals seeking contraceptives. The report must include at least the following:

- (1) The amount of each grant awarded for the purpose of assisting individuals seeking contraceptives.
- (2) A description of how the proceeds from each grant were used.

SECTION 17. IC 16-46-14-4.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.6. (a) A local health department, health care provider, or other human services provider may submit a proposal for a grant under this chapter to be used to provide instruction on the use of fertility awareness-based family planning methods.

(b) A proposal for a grant to be used to provide instruction on the use of fertility awareness-based family planning methods is not subject to the requirements of section 3(b) of this chapter.

(c) The grant distribution limitations in section 3(c) of this chapter do not apply to a grant awarded to provide instruction on the use of fertility awareness-based family planning methods.

(d) Not later than July 1 of each year, the state department shall submit a report to the governor, and, in an electronic format under IC 5-14-6, to the legislative council, that provides information concerning grants awarded for the purpose of providing instruction on the use of fertility awareness-based family planning methods. The report must include at least the following:

- (1) The amount of each grant awarded for the purpose of providing instruction on the use of fertility awareness-based family planning methods.
- (2) A description of how the proceeds from each grant were used.

SECTION 18. [EFFECTIVE UPON PASSAGE] (a) In addition to any amounts appropriated in P.L.165-2021 (HEA 1001-2021), money is appropriated from the state general fund for the state fiscal year beginning July 1, 2022, and ending June 30, 2023, to the state department of health established by IC 16-19-1-1 to be



expended as follows:

- (1) Two million dollars (\$2,000,000) to be distributed to Real Alternatives, Inc. to be used to provide pregnancy and parenting support services.
- (2) Ten million dollars (\$10,000,000) to be used to support the expansion of the Nurse Family Partnership program statewide and to expand capacity in currently served areas.
- (3) Five million five hundred thousand dollars (\$5,500,000) to be deposited in the safety PIN (protecting Indiana's newborns) grant fund established by IC 16-46-14-2 for purposes of the fund.
- (4) One million dollars (\$1,000,000) to be used for either or both of the following:

(A) Awarding grants to communities for purchase of newborn safety devices. In awarding grants under this clause, the state department of health shall give preference to requests from communities located in areas that do not currently have newborn safety devices. A grant awarded under this clause may not exceed ten thousand dollars (\$10,000) per newborn safety device.

(B) Awarding grants to communities to fund public awareness campaigns regarding newborn safety devices. In awarding grants under this clause, the state department of health shall give preference to requests from communities located in areas that currently have one (1) or more newborn safety devices. A grant awarded under this clause may not exceed ten thousand dollars (\$10,000).

(b) This SECTION expires July 1, 2024.

SECTION 19. [EFFECTIVE UPON PASSAGE] (a) In addition to any amounts appropriated in P.L.165-2021 (HEA 1001-2021), money is appropriated from the state general fund for the state fiscal year beginning July 1, 2022, and ending June 30, 2023, to the family and social services administration to be expended as follows:

- (1) Ten million dollars (\$10,000,000) to be used to provide benefits to children who are eligible for the Child Care and Development Fund voucher program but have not yet received benefits.
- (2) Thirty million dollars (\$30,000,000) to be used to provide Medicaid coverage for:
  - (A) supplies and services described in IC 12-15-5-1(a)(26) through IC 12-15-5-1(a)(28), as added by this act; and





**(B) reimbursement described in IC 12-15-5-1(b)(3).**

**(b) This SECTION expires July 1, 2024.**

**SECTION 20. [EFFECTIVE UPON PASSAGE] (a) IC 6-2.5-5-57, as added by this act, applies only to retail transactions occurring on or after the first day of the month following the effective date of this SECTION.**

**(b) Except as provided in subsection (c), for purposes of this SECTION, a retail transaction is considered to have occurred on or after the first day of the month following the effective date of this SECTION if the property whose transfer constitutes selling at retail is delivered to the purchaser or to the place of delivery designated by the purchaser on or after the first day of the month following the effective date of this SECTION.**

**(c) For purposes of this SECTION, notwithstanding the delivery of the property constituting selling at retail on or after the first day of the month following the effective date of this SECTION, a transaction is considered to have occurred before the first day of the month following the effective date of this SECTION, to the extent that:**

**(1) the agreement of the parties to the transaction is entered into before the first day of the month following the effective date of this SECTION; and**

**(2) payment for the property furnished in the transaction is made before the first day of the month following the effective date of this SECTION.**

**(d) This SECTION expires January 1, 2025.**

**SECTION 21. [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)] (a) IC 6-3-1-3.5 and IC 6-3-3-13, both as amended by this act, apply to taxable years beginning after December 31, 2021.**

**(b) This SECTION expires July 1, 2025."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 2(ss) as reprinted July 29, 2022.)

BROWN T

Committee Vote: yeas 22, nays 0.

ES 2(ss)—LS 6027/DI 120

